

Assurance report of the independent auditor

To: the members, supervisory board and executive board of Coöperatief Deloitte U.A.

Scope

We have been engaged to report on the completeness, accuracy, mapping and structure of the XBRL-formatted information of Coöperatief Deloitte U.A. over the period 1 June 2015 to 31 May 2016 contained in the accompanying instance document *Deloitte_NL_annual_report_2015_2016.xbrl* (hereafter: *the instance document*). This instance document is electronically signed by us for identification purposes. The instance document is based on the financial statements for the year ended 31 May 2016 of Coöperatief Deloitte U.A.

Limitations in our scope

An important characteristic of XBRL is the fact that multiple presentations of the XBRL Instance documents are possible, without a single one presentation being the “normative” or “default” presentation. The “Handleiding voor het opstellen van een SBR jaarrekening op basis van Dutch GAAP met behulp van de Nederlandse Taxonomie (versie 10.0)”, as published by the SBR Program on 29 October 2015 (hereafter: the “Handleiding NT 10.0”), contains basic guidelines for creating and presenting an XBRL instance document in accordance with the requirements of Dutch law and accounting principles generally accepted in the Netherlands. Our examination and our opinion are limited to this way of presenting the instance document. We note explicitly that we do not provide data level assurance.

Management responsibilities

Management of Coöperatief Deloitte U.A. is responsible for the preparation of the instance document in accordance with the Handleiding NT 10.0 (including the applicable Dutch FRIS rules). This responsibility includes the design, implementation and maintenance of internal control necessary to enable the preparation of the instance document that is free from material misstatements, whether due to fraud or error.

Auditor’s responsibilities

We conducted our engagement in accordance with Dutch law, including *Standard 3000 Assurance engagements other than audits or reviews of historical financial information*. This standard requires that we comply with ethical requirements and plan and perform our examination to obtain reasonable assurance whether the instance document is free from material misstatements. An assurance engagement includes, on a test basis, examining the completeness, accuracy, mapping and structure of the XBRL-formatted information contained in the instance documents, based on appropriate evidence. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion, and with due consideration of the limitations described in the paragraph "Limitations in our scope", the XBRL-formatted information contained in the instance document is in all material respects, complete, accurate, correctly mapped and correctly structured in accordance with the requirements included in the Handleiding NT 10.0 (including the applicable Dutch FRIS rules) and based on the financial statements for the year ended 31 May 2016 of Coöperatief Deloitte U.A.

Amsterdam, 27 January 2017

Ernst & Young Accountants LLP

/s/ H.G.P. Lucassen

/s/ O.E.D. Jonker