



Diegem, 24 July 2025

NOTICE TO THE ACCREDITED AUDITORS NOTICE 2025 / 06

Dear members,

Subject: Update model reports prudential reporting 30 June 2025

The model reports for the prudential reporting as at 30 June 2025 have been updated by the dedicated working group, in close collaboration with the Board and the scientific secretariat.

The model reports for the prudential reporting to the NBB have been adjusted to reflect the requirements detailed in the circular NBB_2024_12 on *"The accreditation of auditors and audit firms and the cooperation of the accredited statutory auditors"* that was published on 16 July 2024.

These can be detailed as follows:

- Preliminary information: updating of the model report, taking into account the requirements with respect to, among other things, the information on the audit plan and the materiality levels, as already communicated on 27 September 2024 (Notice 2024/08); and
- Report on the periodic prudential returns: drafting of separate model reports for credit institutions and financial holdings, central securities depositories and stockbroking firms, as a result of the new risk based and cyclic audit approach in the scoping of the work of the accredited auditors on the periodic prudential returns.

In addition, a free translation of the model reports for credit institutions and insurance companies in English is provided.

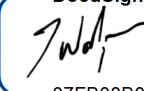
The model reports are provided for illustrative purposes only. It is impossible to describe all the facts and circumstances that need to be taken into account when drafting the reports. The accredited auditors will have to use their professional judgement in determining the findings to be highlighted and the conclusions to be expressed to the prudential authorities.



The updated versions, both in “clean” and “track changes”, are attached to this communication.

If you would have further questions, do not hesitate to contact Veerle Sablon (v.sablon@irefi-iraif.be) or myself.

Yours sincerely,

DocuSigned by:

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Damien Walgrave
Chairman

Annexes:

NBB reports:

- 1. IRAIF – NBB Model Reports – 30 June 2025 – FR clean
- 1. IRAIF – NBB Model Reports – 30 June 2025 – FR track changes
- 1. IREFI – NBB Model Reports – 30 June 2025 – NL clean
- 1. IREFI – NBB Model Reports – 30 June 2025 – NL track changes
- 1. IREFI – NBB Model Reports – 30 June 2025 – ENG

FSMA reports:

- 2. IRAIF – FSMA Model Reports – 30 June 2025 – FR clean
- 2. IRAIF – FSMA Model Reports – 30 June 2025 – FR track changes
- 2. IREFI – FSMA Model Reports – 30 June 2025 – NL clean
- 2. IREFI – FSMA Model Reports – 30 June 2025 – NL track changes