



Zaventem, 21 March 2023

**NOTICE TO THE ACCREDITED AUDITORS
NOTICE 2023 / 03**

Dear members,

Subject: Update model reports prudential reporting

The model reports for the prudential reporting as at 31 December 2022 have been updated by the dedicated working group, in close collaboration with the Board and the scientific secretariat.

The main adjustments and additions made in comparison with prior year are the following:

- The modification of all legal references in the reports of the stockbroking firms, following the publication of the law of 20 July 2022 on the status and the supervision of stockbroking firms.
- The publication of the aforementioned law also results in the requirement to issue an annual statement with respect to special mechanisms for EU branches of both credit institutions and stockbroking firms, for which model reports are now available as well.

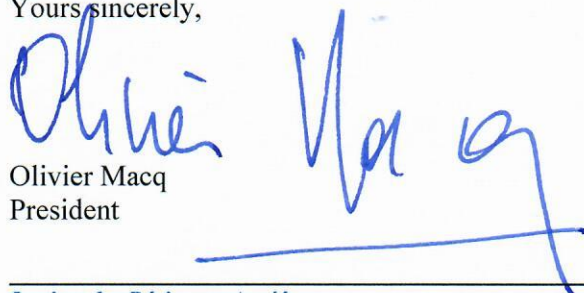
The model reports are provided for illustrative purposes only. It is impossible to describe all the facts and circumstances that need to be taken into account when drafting the reports. The accredited auditors will have to use their professional judgement in determining the findings to be highlighted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

The updated versions, both in “clean” and “track changes”, can be found on the IRE/IBR website:

- <https://www.ibr-ire.be/fr/actualites/communications-iraif>
- <https://www.ibr-ire.be/nl/actueel/berichten-irefi>

Should you have questions, do not hesitate to contact me or Veerle Sablon (v.sablon@irefi-iraif.be).

Yours sincerely,



Olivier Macq
President

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