

Report of Independent Accountants

To The Management of Consejo General de la Abogacía Española (CGAE)

We have examined the assertion by the management of Consejo General de la Abogacía Española ("CGAE") that, in providing its SSL Certification Authority (CA) services at <http://www.acabogacia.org> during the period April 1st 2016 through March 31st 2017 for its Certification Authority (CA) operations, CGAE has:

- Disclosed its Certificate practices and procedures and its commitment to provide SSL Certificates in conformity with the applicable CA/Browser Forum Guidelines.
- Maintained effective controls to provide reasonable assurance that:
 - Subscriber information was properly collected, authenticated (for the registration activities performed by the CA, Registration Authority (RA) and subcontractor) and verified;
 - The integrity of keys and certificates it manages was established and protected throughout their life cycles.
- Maintained effective controls to provide reasonable assurance that:
 - Logical and physical access to CA systems and data was restricted to authorized individuals;
 - The continuity of key and certificate management operations was maintained; and
 - CA systems development, maintenance and operations were properly authorized and performed to maintain CA systems integrity.
- Maintained effective controls to provide reasonable assurance that:
 - it met the Network and Certificate System Security Requirements set forth by the CA/Browser Forum.

For the CGAE Root CA, ACA - Certificados Corporativos 2014 sub CA and ACA-Trusted Certificates 2014 sub CA, and ACA Root, ACA - CA1 sub CA, ACA - CA2 sub CA and ACA - CA3 sub CA based on the WebTrustSM/TM Principles and Criteria for Certification Authorities - SSL Baseline with Network Security, Version 2.0.

CGAE's management is responsible for its assertion. Our responsibility is to express an opinion on CGAE assertion based on our audit.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and accordingly, included (1) obtaining an understanding of CGAE' key and SSL certificate life cycle management business practices and its controls over key and SSL certificate integrity, over the authenticity and confidentiality of subscriber and relying party information, over the

continuity of key and certificate life cycle management operations, and over the development, maintenance, and operation of systems integrity; (2) testing transaction executed in accordance with disclosed key and certificate life cycle management business practices; (3) testing and evaluating the operating effectiveness of the controls; and (4) performing such other procedures as we considered necessary in the circumstances.

We believe that our examination provides a reasonable basis for our opinion.

The relative effectiveness and significance of specific controls at CGAE - CAs and their effect on assessments of control risk for subscribers and relying parties are dependent on their interaction with the controls, and other factors, present at individual subscriber and relying party locations. We have performed no procedures to evaluate the effectiveness of controls at individual subscriber and relying party locations.

Because of the nature and inherent limitations of controls, CGAE - CA's ability to meet the aforementioned criteria may be affected. For example, controls may not prevent, or detect and correct, error, fraud, unauthorized access to systems and information, or failure to comply with internal and external policies or requirements. Also, the projection of any conclusions based on our findings to future periods is subject to the risk that changes may alter the validity of such conclusions.

In our opinion, for the period April 1st 2016 through March 31st 2017, CGAE's management's assertion referred to above is fairly stated, in all material respects, based on the WebTrust Principles and Criteria for Certification Authorities - SSL Baseline with Network Security, Version 2.0.

The WebTrust seal of assurance for certification authorities on CGAE - CA's Web site constitutes a symbolic representation of the contents of this report and it is not intended, nor should it be construed, to update this report or provide any additional assurance.

This report does not include any representation as to the quality of CGAE's services beyond those covered by WebTrust^{SM/TM} Principles and Criteria for Certification Authorities - SSL Baseline with Network Security, Version 2.0, nor the suitability of any CGAE's services for any customer's intended purpose.

ERNST & YOUNG, S.L.

Madrid, Spain
May 8th 2017



Ramiro Miralles Gómez
Partner