Valencia, April 11th, 2016

Independent Auditors Report

To the Management of Firmaprofesional SA:

We have audited the Statements performed by the Firmaprofesional SA management, (hereinafter, Firmaprofesional) according its services as issuer of digital certificates, for the Root Certification Authority *Autoridad de Certificacion Firmaprofesional CIF A62634068* and the Delegated Certification Authorities AC *Firmaprofesional - CA1*, *AC Firmaprofesional – AAPP*, *AC Firmaprofesional – INFRAESTRUCTURA* and *AC Firmaprofesional - CUALIFICADOS* during the period from the 10th of March 2015 to the 9th of March of 2016.

In this period, Firmaprofesional:

- Disclosed its certificate and key life cycles management business and information privacy practices and provided such (Firmaprofesional CPS published at https://www.firmaprofesional.com/cps).

- Maintained effective controls to provide reasonable assurance that:

  - Subscriber information was suitably authenticated by the registration activity;

  - The integrity of the keys and certificates administered by Firmaprofesional was established and protected through their life cycles;

  - Subscriber and relying parties was restricted to authorized individuals and resources and protected from uses not specified in Firmaprofesional Business Practice Statements;

  - Continuity of the keys and certificates life cycle management operations was maintained; and

  - CA systems development, maintenance and operations of Firmaprofesional systems were properly authorized and performed to maintain CA systems integrity.

in accordance with WebTrust requirements for the Certification Authorities, imposed by the WebTrust Criteria for Certification Authorities of AICPA/CPA Canada (Principles and Criteria for Certification Authorities 2.0).

Firmaprofesional Management is responsible for its Statements. Our responsibility is to express an opinion on Firmaprofesional's Statements, based on our audit

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Firmaprofesional uses external registration authorities for specific subscriber registration activities, as shown in the Policy and Certification Practice Statement Certification of Firmaprofesional. Our work does not include controls at external registration authorities.

The audit was conducted in accordance with standards for assurance engagements of WebTrust Criteria for Certification Authorities, established by the organizations competent in this matter, namely the AICPA/CPA Canada). Our audit included:

- Obtaining and adequate understanding of the keys and certificates life cycle management business, information and business privacy controls and its controls over key and certificate integrity, over the authenticity and privacy of subscriber and relying party, over the continuity of key and certificate life cycle management operations, and finally, over the development, maintenance and guarantee of the integrity of the systems;

- Selective tests on transactions carried out in accordance with the disclosed certificate and key life cycle management business and information privacy practices;

- Testing and evaluating the operating effectiveness of the controls;

- Performing such other procedures as we considered necessary in the circumstances.

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

Auditor's opinion

In our opinion, for the period between the 10th of March 2015 and 9th of March 2016, Firmaprofesionals Management Assertions regarding its Certification Authority Practices, are properly formulated in all material matters, in accordance with the AICPA/CPA Canada WebTrust Program for Certification Authorities criteria referred before.

Inherent limitations

Because of inherent limitations control systems themselves, there may be undetected errors or instances of fraud. Furthermore, the projection of any conclusions based in our findings, to future periods subsequent to the date of our report, is subject to the risk that there may be:

(1) changes made to the system or controls;
(2) changes in processing requirements;
(3) changes required because of the passage of time; or

(4) degree of compliance with the policies or procedures may alter the validity of such conclusions.

Exclusions

The WebTrust Seal of Assurance for Certification Authorities which appears on the Firmaprofesional website (http://www.firmaprofesional.com), is a symbolic representation of the contents of the present report and it is not intended to update this report; nor must it be interpreted in such a manner, or be used for other purposes.

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

This report does not include any professional opinion regarding the quality of Firmaprofesional's services, beyond those covered by the Webtrust for Certification Authorities Criteria, nor the suitability of any of Firmaprofesional's services for any customer's intended purposes

F. Mondragon, Auditor
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Attestation of the Directors on its business practices and controls as Certification Services Provide

April, 11th, 2016

Firmaprofesional, SA (hereinafter Firmaprofesional) operates as a Certification Services Provider (CSP), as defined by the Spanish law 59/2003 of December 19, on electronic signature (Law 59/2003) through its certification hierarchy, consisting of a Root Certification Authority (CA) and three Delegated or Subordinated Certification Authorities (AC Firmaprofesional - CA1, AC Firmaprofesional - AAPP, AC Firmaprofesional - INFRASTRUCTURA and AC Firmaprofesional - CUALIFICADOS), providing the following services:

- Subscriber registration.

- Electronic Certificates lifecycle management (issuance, renewal, suspension, rehabilitation and distribution - using on-line repository -).

- Certificates Status Information publication through certificate revocation list (CRL) and Online Certificate Status Protocol (OCSP).

- Secure Signature-Creation Devices (SSCD) Lifecycle Management as smartcards or cryptographic USB tokens.

To carry out the provision of certification services, Firmaprofesional outsources some tasks to Registration Authorities (RA), as identifying Certificate Applicants, as permitted by law 59/2003. These tasks are performed as set out in the Firmaprofesional Certification Policies and Practices and agreements between Firmaprofesional and RA's

The Management of Firmaprofesional is responsible for establishing and maintaining effective controls over the operations and procedures of the AC Firmaprofesional, including demonstrations of its Business Practices as CA, service integrity (including controls to manage the lifecycle of the keys, certificates and SSCD, in the latter case, if applicable) and controls applied to the CA environment. These controls contain monitoring mechanisms, and actions are taken to correct the deficiencies.

There are inherent limitations in some controls, including the possibility of human error and the circumvention or override of controls. On the occasions that a risk analysis recommends the inclusion of compensating controls to meet the inherent limitations mentioned, these are included. Still, even effective controls can only provide reasonable assurance regarding the operations, procedures and environment Firmaprofesional as CSP. Additionally, because of changes in conditions, the effectiveness of the controls may vary from time to time.

Therefore, Firmaprofesional, with the full support of management:

- Discloses its Business Practices on lifecycle management of keys and certificates, as well as their privacy of information, and provides its services under such statements.

- Maintains effective controls to provide reasonable assurance that:

  - Subscriber information is properly authenticated (for the registration activities performed by Firmaprofesional).

  - The integrity of keys and certificates is maintained throughout their lifecycle.

  - The privacy of private keys is maintained throughout their lifecycle.

- ○ Access to information of subscribers and users is restricted to authorized personnel and information is protected from uses not specified in the business practices published Firmaprofesional.

- ○ Continuity of operations relating to the management of the lifecycle of the keys and certificates is maintained.

- ○ The tasks of exploration, development and maintenance of CA systems are properly authorized and performed to maintain data integrity.

All aligned with internationally accepted standards:

- ● ISO 9001 Quality management systems - Requirements.

- ● ISO 27001 Information technology - Security techniques - Information security management systems – Requirements.

- ● WEBTRUST (SM/TM) FOR CERTIFICATION AUTHORITIES, Trust Service Principles and Criteria for Certification Authorities Version 2.0.

Principle 1: CA Business Practices Disclosure

Certification Practices Statement and Certificate Policies for AC Raíz, AC Firmaprofesional - CA1, AC Firmaprofesional - AAPP, AC Firmaprofesional - INFRAESTRUCTURA and AC Firmaprofesional - CUALIFICADOS (https://www.firmaprofesional.com/esp/cps-eng-2), including:

- ● CPS - Certification Practices Statement

- ● Corporate Certificate for Professional Membership Organisations policy (with or without SSCD)

- ● Corporate Certificate for Legal Representatives policy (with SSCD)

- ● Corporate Certificates for Natural Persons policy (with or without SSCD)

- ● Corporate Certificates for Legal Persons policy (with or without SSCD)

- ● Corporate Company Seal Certificates policy (software or hardware based)

- ● Corporate certificate for Electronic Invoicing policy (with or without SSCD)

- ● Electronic Office Certificate policy

- ● Digital stamps for the Civil Service, public bodies or corporations policy

- ● Certificate of Public Employees policy

- ● Web SSL Server Certificate policy

- ● Web SSL Server Extended Validation Certificate policy

- ● Code Signing Certificate policy

- ● Secure Service Certificate (TSA/VA) policy

- ● Time stamping service policy

- ● Validation service policy

Principle 2: Service Integrity

- Keys lifecycle management controls

    - CA key pair generation

    - CA Key Storage, Backup and Recovery

    - CA Public Key Distribution

    - CA keys and End Entity certificates usage

    - CA Key Archival and Destruction

    - CA Cryptographic Hardware Life Cycle Management

    - CA-Provided Subscriber Key Generation Services (if supported)

- Certificates lifecycle management controls

    - Subscriber Registration

    - Certificate Issuance and Renewal

    - Certificate Revocation

    - Certificate Suspension

    - Certificate Distribution

    - Certificate Validation

    - Integrated Circuit Card (ICC) Life Cycle Management (if supported)

Principle 3: CA Environmental Controls

- Logical and physical access to CA systems and data is restricted to authorized individuals.

- The continuity of key and certificate management operations is maintained.

- CA systems development, maintenance and operations are properly authorized and performed to maintain CA systems integrity.