

Independent Qualified Audit 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 Extended Validation ("EV") digital certificates (through the "AC Firmaprofesional – INFRAESTRUCTURA" subordinate issued by "Autoridad de Certificacion Firmaprofesional CIF A62634068") during the period from the 10th of March 2015 to the 9th of March of 2016.

In this period, Firmaprofesional has:

- Disclosed its Extended Validation certificate and key life cycles management practices and procedures, including its commitment to provide EV certificates in conformity with the CA/Browser Forum Guidelines for Extended Validation (EV) and provided such services in accordance with its disclosed practices Certification Practices Statement with the relevant exceptions detailed in the Auditor's Opinion section.
- Maintained effective controls to provide reasonable assurance that:
 - Extended Validation Subscriber information was properly collected, reviewed and verified ; and
 - The integrity of the keys and Extended Validation certificates was established and protected through their life cycles.

in accordance with WebTrust requirements for the Certification Authorities Extended Validation, imposed by the WebTrust Criteria for Certification Authorities of AICPA/CPA Canada (WebTrust Principles and Criteria for Certification Authorities – Extended Validation SSL – Version 1.4.5).

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

Firmaprofesional uses external registration authorities for specific subscriber registration activities as outlined in the Certification Policy and Certification Practice Statement of Firmaprofesional. Our work does not include the control verification on 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 Extended Validation 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 EV certificate and key life cycle management business and information privacy practices;
- Testing and evaluating the operating effectiveness of the controls; and
- 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 to the 9th of March of 2016, Firmaprofesional's 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 – Extended Validation criteria with the following relevant exceptions:

- Specific errors in Certificate Content and Extensions such as incorrect encoding of subject:jurisdictionOfIncorporationCountryName field and Unallowed key usage for RSA public key.
- The OCSP responder respond with a "good" status when receives a request for status of a certificate that has not been issued.

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 relative effectiveness and significance of specific controls at Firmaprofesional 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 – Extended Validation Criteria, nor the suitability of any of Firmaprofesional's services for any customer's intended purposes.

A handwritten signature in blue ink, appearing to be 'F. Mondragon', written in a cursive style.

F. Mondragon, Auditor

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Attestation of the Directors on its business practices and controls on Extended Validation Certificates

August, 1th, 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 Authority AC Firmaprofesional - INFRASTRUCTURA, 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)

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 27001 Information technology - Security techniques - Information security management systems – Requirements
- WebTrust SM/TM for Certification Authorities WebTrust Principles and Criteria for Certification Authorities – Extended Validation SSL – Version 1.4.5

