



INDEPENDENT'S PRACTITIONER REASONABLE ASSURANCE REPORT

To the Management of Fábrica Nacional de Moneda y Timbre - Real Casa de la Moneda:

We have undertaken a reasonable assurance engagement on the accompanying statement by the management of the Fábrica Nacional de la Moneda y Timbre-Real Casa de la Moneda (FNMT-RCM) that in providing its SSL Certification Authority (CA) services through the FNMT-RCM Root CA and the Delegated Certification Authorities: "CA Administración Pública" and "CA Componentes Informáticos" in Madrid, Spain during the period from 26 November 2014 to 26 November 2015, FNMT-RCM has:

- Disclosed its certificate practices and procedures and its commitment to provide SSL Certificates in conformity with the applicable CA/Browser Forum Guidelines; and provided such services in accordance with its disclosed practices in the Certification Practices Statement (see <https://www.sede.fnmt.gob.es/normativa/declaracion-de-practicas-de-certificacion>).
- Maintained effective controls to provide reasonable assurance that:
 - Subscriber information was properly collected, authenticated (for the registration activities) performed by the CA, and verified;
 - The integrity of keys and SSL certificates it manages was established and protected throughout their life cycles;
 - Logical and physical access to CA systems and data was restricted to authorized individuals;
 - The continuity of key and certificate management operations was maintained;
 - CA systems development, maintenance and operations were properly authorized and performed to maintain CA systems integrity; and
 - Meet the Network and Certificate System Security Requirements set forth by CA/Browser Forum.

in accordance with the WebTrust Principles and criteria for Certification Authorities - SSL Baseline with Network Security Version 2.0 (see <http://www.webtrust.org/homepage-documents/item79806.pdf>).

FNMT-RCM's Management Responsibility

FNMT-RCM's management is responsible for the preparation and presentation of its statement in accordance with the WebTrust Principles and criteria for Certification Authorities - SSL Baseline with Network Security Version 2.0; providing the CA services included in the statement and establishing and maintaining effective controls over its CA operations.

*PricewaterhouseCoopers Auditores, S.L., Torre PwC, Pº de la Castellana 259 B, 28046 Madrid, España
Tel.: +34 915 684 400 / +34 902 021 111, Fax: +34 913 083 566, www.pwc.com/es*



Our Responsibility

Our responsibility is to express an opinion on FNMT-RCM management's statement, based on the procedures we have performed and the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standard Board of the International Federation of Accountants.

The nature, timing and extent of procedures performed depend on the practitioner's judgment, including the assessment of the risks of material misstatement, whether due to fraud or error, in the FNMT-RCM's management statement. The procedures we performed included:

- (1) obtaining an understanding of FNMT-RCM's key and SSL certificate life cycle management business practices and its relevant controls over key and SSL certificate integrity, over the continuity of key and certificate life cycle management operations, and over development, maintenance and operation of systems integrity;
- (2) selectively testing transactions 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.

The relative effectiveness and significance of specific controls at FNMT-RCM 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 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.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our Independence and Quality Control

We have complied with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies International Standard on Quality Control 1 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Opinion

In our opinion, FNMT-RCM management's statement as referred to above is fairly stated in all material respects, in accordance with the WebTrust Principles and criteria for Certification Authorities — SSL Baseline Requirements Version 2.0.



Inherent Limitations

Because of the nature and inherent limitations of controls, error or fraud may occur and not to be detected. 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 the validity of such conclusions may be altered because of:

- Changes made to the system or controls;
- Changes in processing requirements;
- Changes required because of the passage of time; or
- Degree of compliance with the policies or procedures may alter the validity of such conclusions.

Exclusions

The WebTrust Seal of assurance for certification authorities on FNMT-RCM's website 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 to provide any additional assurance.

This report does not include any representation as to the quality of FNMT-RCM's certification services beyond those covered by the WebTrust Principles and criteria for Certification Authorities — SSL Baseline with Network Security Version 2.0, nor the suitability of any FNMT-RCM's services for any customer customer's intended purpose.

PricewaterhouseCoopers Auditores, S.L.

A handwritten signature in blue ink, appearing to read "Elena Maestre", with a horizontal line underneath.

Elena Maestre

18 May 2016