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04. Februar 2016
MFR

CONFIRMATION OF READINESS ASSESSMENT

To the management of Fiducia & GAD IT AG:

Fiducia & GAD IT AG (“Fiducia & GAD”) engaged PricewaterhouseCoopers AG WPG (PwC) to perform a readiness assessment. Our procedures were performed between September 2015 and November 2015.

We have examined the assertion by the management of Fiducia & GAD, that in providing its Certification Authority (“CA”) service in Muenster, Germany known as “VR Ident SSL CA 2016” and “VR Ident EV SSL CA 2016” as of November 30, 2015 has:

- disclosed its Business, Key Life Cycle Management, Certificate Life Cycle Management, and CA Environmental Control practices in its Certificate Practice Statement and Certificate Policy;
- maintained effective controls to provide reasonable assurance that:
 - the CA’s Certification Practice Statement was consistent with its Certificate Policy; and
 - the CA provided its services in accordance with its Certificate Policy and Certification Practice Statement.
- 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 the integrity of keys and certificates it managed was established and protected throughout their life cycles;
- maintained effective controls to provide reasonable assurance that the integrity of subscriber keys and certificates it managed was established and protected throughout their life cycles;
- maintained effective controls to provide reasonable assurance that the integrity of subscriber information was properly authenticated (for the registration activities performed by Fiducia & GAD IT AG)

in conformity with the AICPA/CPA Canada Trust Services Principles and Criteria for Certification Authorities Version 2.0 ("the WebTrust for Certification Authorities Criteria").

The management of Fiducia & GAD is responsible for its assertion. Our responsibility is to express an opinion on management's assertion based on our examination.

We conducted our work in accordance with the International Standard on Assurance Engagements 3000 "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information". This standard requires that we comply with ethical requirements and plan and perform the assurance engagement to obtain reasonable assurance over whether the management's assertion of Fiducia & GAD Certification Authority comply in all material respects with the WebTrust for Certification Authorities Criteria.

A reasonable assurance engagement involves performing procedures to obtain sufficient appropriate evidence over whether the management's assertion of Fiducia & GAD Certification Authority complies in all material respects with the WebTrust for Certification Authorities Criteria. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material noncompliance of the management's assertion of Fiducia & GAD Certification Authority with the WebTrust for Certification Authorities Criteria. Within the scope of our work we performed amongst others the following procedures: (1) obtaining an understanding of Fiducia & GAD's key and certificate life cycle management business and information privacy practices, and its controls over key and certificate integrity, over the authenticity and privacy of subscriber and relying party information, over the continuity of key and certificate life cycle management operations and over development, maintenance and operation of systems integrity; (2) evaluating the suitability of the design of practices and procedures; and (3) performing such other procedures as we considered necessary in the circumstances.


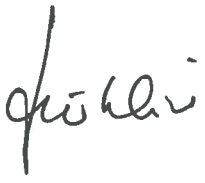
We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

In our opinion, as of November 30, 2015, Fiducia & GAD's management assertion referred to above is fairly stated, in all material respects, based on the WebTrust for Certification Authorities Criteria.

PwC is scheduled to perform a formal assessment to Fiducia & GAD's certification authority service in line with the WebTrust for Certification Authorities Criteria in February 2016.

Yours faithfully,

PricewaterhouseCoopers
Aktiengesellschaft
Wirtschaftsprüfungsgesellschaft



**Assertion of Management as to
its Disclosure of its Business Practices and its Controls Over
its Certification Authority Operations
as of November 30, 2015**

November 30, 2015

Fiducia & GAD IT AG operates as a Certification Authority (“CA”) for the subordinate CAs listed in Appendix A.

Fiducia & GAD IT AG’s CA services (VR-Ident) provide the following certification authority activities:

- Subscriber Registration
- Certificate Rekey
- Certificate Issuance
- Certificate Distribution
- Certificate Revocation
- Certificate Validation

Management of Fiducia & GAD IT AG is responsible for establishing and maintaining effective controls over its CA operations, including its CA business practices disclosure in VR-Ident’s Certification Practice Statement, service integrity (including key and certificate life cycle management controls), and CA environmental controls. These controls contain monitoring mechanisms, and actions are taken to correct deficiencies identified.

There are inherent limitations in any controls, including the possibility of human error and the circumvention or overriding of controls. Accordingly, even effective controls can provide only reasonable assurance with respect to VR-Ident’s CA operations. Furthermore, because of changes in conditions, the effectiveness of controls may vary over time.

Management of Fiducia & GAD IT AG has assessed the controls over its CA operations. Based on that assessment, in Fiducia & GAD IT AG Management’s opinion, in providing its CA services for the subordinate CAs listed in Appendix A at the location Muenster, NRW, Germany on November 30, 2015, Fiducia & GAD IT AG has:

- disclosed its Business, Key Life Cycle Management, and Certificate Life Cycle Management, and CA Environmental Control practices in its
 - Certificate Practice Statement and
 - Certificate Policy

- maintained effective controls to provide reasonable assurance that
 - the CA's Certification Practice Statement was consistent with its Certificate Policy
 - the CA provide its services in accordance with its Certificate Policy and Certification Practice Statement
- maintained effective controls to provide reasonable assurance that:
 - the integrity of keys and certificates it manages is established and protected throughout their life cycles
 - the integrity of subscriber keys and certificates it manages is established and protected throughout their life cycles
 - the Subscriber information is properly authenticated (for the registration activities performed by VR-Ident) and
- maintained effective controls to provide reasonable assurance that:
 - logical and physical access to CA systems and data is restricted to authorized individuals
 - the continuity of key and certificate management operations is maintained and
 - CA systems development, maintenance and operations are properly authorized and performed to maintain CA systems integrity

based on the AICPA/CICA Trust Services Principles and Criteria for Certification Authorities Version 2.0 ("the WebTrust for Certification Authorities Criteria"), including the following:

CA Business Practices Disclosure

CA Business Practices Management

- Certificate Practice Statement Management
- Certificate Policy Management
- CP and CPS Consistency

Service Integrity

CA Key Life Cycle Management Controls

- CA Key Generation
- CA Key Storage, Backup, and Recovery
- CA Public Key Distribution
- CA Key Usage
- CA Key Archival and Destruction
- CA Key Compromise
- CA Cryptographic Hardware Life Cycle Management

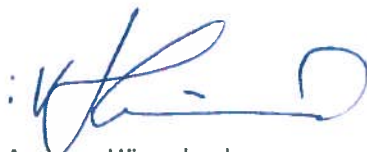
Certificate Life Cycle Management Controls

- Subscriber Registration
- Certificate Rekey
- Certificate Issuance

- Certificate Distribution
- Certificate Revocation
- Certificate Validation

CA Environmental Controls

- Security Management
- Asset Classification and Management
- Personnel Security
- Physical and Environmental Security
- Operations Management
- System Access Management
- Systems Development and Maintenance
- Business Continuity Management
- Monitoring and Compliance
- Audit Logging



Andreas Hünnebeck
Management
Portfolio- und Produktmanagement
Selbstbedienung und Kryptografie



Dr. Reinhold Pieper
Leiter Zertifizierungsdienst VR-Ident
Portfolio- und Produktmanagement
Selbstbedienung und Kryptografie

Appendix A

Subordinate CAs operated by Fiducia & GAD IT AG's CA services (VR-Ident):

Reference	Key Name
1	VR Ident SSL CA 2016
2	VR Ident EV SSL CA 2016