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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 EV SSL CA 2016" as of November 30, 2015 has:

- disclosed its EV SSL certificate life cycle management practices and procedures, including its commitment to provide EV SSL certificates in conformity with the CA/Browser Forum Guidelines and provided such services in accordance with its disclosed practices;
- maintained effective controls to provide reasonable assurance that:
  - EV subscriber information was properly collected, authenticated (for registration activities performed by Fiducia & GAD) and verified; and
  - The integrity of keys and EV certificates it manages is established and protected throughout their life cycles

in accordance with the WebTrust for Certification Authorities Trust Services Principles and Criteria for Certification Authorities – Extended Validation SSL Version 1.4.5 ("the WebTrust EV 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.

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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 whether the management's assertion of Fiducia & GAD Certification Authority complies, in all material respects, with the CPA Canada WebTrust for Certification Authorities Trust Services Principles and Criteria for Certification Authorities - Extended Validation SSL Version 1.4.5.

A reasonable assurance engagement involves performing procedures to obtain sufficient appropriate evidence whether the management's assertion of Fiducia & GAD Certification Authority complies with the CPA Canada WebTrust for Certification Authorities Trust Services Principles and Criteria for Certification Authorities - Extended Validation SSL Version 1.4.5. 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 CPA Canada WebTrust for Certification Authorities Trust Services Principles and Criteria for Certification Authorities - Extended Validation SSL Version 1.4.5. Within the scope of our work, we performed amongst others the following procedures: (1) obtaining an understanding of Fiducia & GAD - CA's EV certificate life cycle management practices and procedures, including its relevant controls over the issuance, renewal and revocation of EV certificates; (2) evaluating the suitability of the design of practices and procedures; and (3) performing such other procedures as we considered necessary in the circumstances.

Management has not placed its Certification Authority services in operation and, therefore, additional changes may be made to the design of the controls before the service is launched. We did not perform procedures to determine the operating effectiveness of controls for any period. Accordingly, we express no opinion on the operating effectiveness of any aspects of Fiducia & GAD Certification Authority's controls, individually or in the aggregate.

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 EV for Certification Authorities Criteria.

PwC is scheduled to perform a formal assessment to Fiducia & GAD's certification authority service in line with the WebTrust EV 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 Extended Validation Certification Authority Operations  
as of November 30, 2015**

November 30, 2015

The management of Fiducia & GAD IT AG has assessed the disclosure of its certificate practices and its controls over its Extended Validation (EV) SSL certification authority (CA) service located in Muenster, NRW, Germany. The keys and certificates covered in our assessment are listed in the Appendix of this letter.

Based on that assessment, in Fiducia & GAD IT AG's opinion, in developing its EV-CA service on November 30, 2015 has:

- disclosed its EV SSL certificate life cycle management practices and procedures, including its commitment to provide EV SSL certificates in conformity with the CA/Browser Forum Guidelines and provided such services in accordance with its disclosed practices
- maintained effective controls to provide reasonable assurance that:
  - EV subscriber information was properly collected, authenticated (for registration activities performed by Fiducia & GAD IT AG) and verified, and
  - The integrity of keys and EV certificates it manages is established and protected throughout their life cycles,

in accordance with the Trust Services Principles and Criteria for Certification Authorities – Extended Validation SSL Version 1.4.5.



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 EV-CA services (VR-Ident):

Reference	Key Name
1	VR Ident EV SSL CA 2016