



REPORT OF INDEPENDENT AUDITOR

To the management of the Certification Authority of the Fábrica Nacional de Moneda y Timbre-Real Casa de la Moneda:

We have verified, with reasonable assurance scope, the assertion by the management of the Certification Authority of the Fábrica Nacional de la Moneda y Timbre-Real Casa de la Moneda (hereinafter, "CA FNMT-RCM") as regards to its services as issuer of digital certificates through the "FNMT-RCM Root CA" and the Delegated Certification Authorities; "CA Administración Pública" y "CA Componentes Informáticos" during the period from September 25, 2014 to November 25, 2014.

In this period, CA FNMT-RCM:

- Disclosed its practices about data privacy and its certificate and key lifecycle management business practices (see Certification Practises Statement published in the website of the company <https://www.sede.fnmt.gob.es/normativa/declaracion-de-practicas-de-certificacion>), and its commitment to provide SSL Certificates in conformity with the applicable Certification Authority Browser Forum (CA/Browser Forum) Guidelines and in accordance with WebTrust Principles and Criteria for Certification Authorities; and it provided these services in accord with the stated practices.
- Maintained effective controls to provide reasonable assurance that:
 - Subscriber information was properly collected, authenticated for the registration activities performed by the CA FNMT-RCM, and verified.
 - The integrity of keys and certificates CA FNMT-RCM 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 FNMT-RCM systems development, maintenance and operations were properly authorized and performed in order to maintain CA FNMT-RCM systems integrity.
- Maintained effective controls to meet the Network and Certificate System Security Requirements set forth by CA/Browser Forum.

In accordance with WebTrust for Certification Authorities – SSL Baseline Requirements version 2.0 (see <http://www.webtrust.org/homepage-documents/item79806.pdf>) and WebTrust Principles and Criteria for Certification Authorities version 2.0 (<http://www.webtrust.org/homepage-documents/item54279.pdf>) stated by AICPA / CPA Canada.



The management of the CA FNMT-RCM is responsible for its Statements. Our responsibility is limited to issue an independent assurance report on CA FNMT-RCM's statements, based on our audit in accordance with attestation standards established in ISAE 3000: "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" issued by the International Auditing and Assurance Standard Board (IAASB) of the International Federation of Accountants (IFAC), for the issuance of the reasonable assurance reports.

Our audit was conducted in accordance with specific standards for assurance engagements of WebTrust Criteria for Certification Authorities stated by AICPA / CPA Canada, and includes:

- 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,
 - the authenticity and privacy of subscriber and relying party,
 - the continuity of key and certificate life cycle management operations, and
 - 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 practises 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 the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Our audit has been performed according with the independent rules required by the Code of Ethics of the International Federation of Accountants (IFAC).

Auditor's Opinion

In our opinion, assertions by the management of the CA FNMT-RCM for the period from September 25, 2014 to November 25, 2014; regarding its practises as Certification Authority are properly formulated in all material matters, in accordance with requirements of WebTrust for Certification Authorities by AICPA / CPA Canada.

This audit does not constitute an account audit and it is not subjected to the Refunded text of Accounting Audit Act, approved by Royal Legislative Decree 1/2011, July 1, in such manner we do not express an audit opinion in terms of the aforementioned act.



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:

- 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.

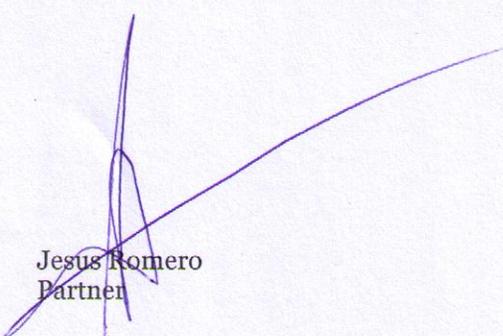
Exclusions

The WebTrust Seal of Assurance for Certification Authorities which appears on the CA FNMT-RCM's website is a symbolic representation of the contents of the present report and it is not intended to update this report; nor must be interpreted in such a manner, or be used for other purposes.

The relative effectiveness and significance of specific controls at CA 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 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 CA FNMT-RCM's services nor the suitability of any of such services for any subscriber's purposes, beyond those requirements of WebTrust for Certification Authorities stated by AICPA / CPA Canada.

PricewaterhouseCoopers Auditores, S.L.



Jesus Romero
Partner

May 4, 2015