



日盛聯合會計師事務所
SUN RISE CPAS' FIRM
DFK INTERNATIONAL



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Independent Accountants' Report

To the management of TAIWAN-CA INC. :

We have examined the assertion by the management of TAIWAN-CA INC. (TWCA) that in providing its TWCA EVSSL Certification Authority services at Taipei, Taiwan during the period from January 1, 2013 through December 31, 2013, TWCA has:

- Disclosed its EV Certificate life cycle management practices and procedures, including its commitment to provide EV Certificates in conformity with the CA/Browser Forum Guidelines, and provided such services in accordance with its disclosed practices, and
- Maintained effective controls to provide reasonable assurance that:
 - EV Subscriber information was properly collected, authenticated (for the registration activities performed by TWCA) and verified, and
 - The integrity of keys and EV certificates it manages was established and protected throughout their life cycles,

based on WebTrust for Certification Authorities - Extended Validation Audit Criteria Version 1.4.

TWCA's management is responsible for its assertion. Our responsibility is to express an opinion on management's assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included (1) obtaining an understanding TWCA'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



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procedures; and (3) performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, TWCA management's assertion, as referred to above, is fairly stated, in all material respects, based on the Certification Authorities – Extended Validation Audit Criteria Version 1.3.

Because of inherent limitations in controls, errors or fraud may occur and not be detected. Furthermore, the projection of any conclusions, based on our findings, to future periods is subject to the risk that (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.

The relative effectiveness and significance of specific controls at TWCA and their effect on 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.

TWCA's use of the WebTrust for CAs EV Seal 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 provide any additional assurance.



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May 15, 2014

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**Assertion of Management as to
its Design of its Business Practices and its Controls
Over its Certification Authority Operations
during the period from January 1, 2013 through December 31, 2013**

May 15, 2014

The management of TAIWAN-CA INC. (TWCA) has assessed the controls over its TWCA EVSSL Certification Authority services located at Taipei, Taiwan. Based on that assessment, in TWCA Management's opinion, in providing its TWCA EV SSL CA services at Taipei, Taiwan, during the period from January 1, 2013 through December 31, 2013, TWCA has:

- Disclosed its EV Certificate life cycle management practices and procedures, including its commitment to provide EV 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 the registration activities performed by TWCA) and verified, and
 - The integrity of keys and EV certificates it managed was established and protected throughout their life cycles,

in accordance with the WebTrust for Certification Authorities - Extended Validation Audit Criteria Version 1.4.

Signature: Lee Jung Lin

Title: President