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**INDEPENDENT ASSURANCE REPORT**

*To the management of Consejo General de la Abogacía Española. ("CGAE")*

We have been engaged, in a reasonable assurance engagement, to report on CGAE management's assertion that for its Certification Authority (CA) operations at Madrid, Spain, throughout the period from April 1st, 2022, to March 31st, 2023, for its CAs as enumerated in Appendix A, CGAE has:

- Disclosed its business, key lifecycle management, certificate lifecycle management, and CA environmental control practices in its:

| CPS Name | OID | CPS Link |
|---|---|---|
| Certification Practices Statement | 1.3.6.1.4.1.16533.10.1.1 | CPS_ACA_020.0.pdf |
| **Certificate Name** | **OID** | **CP Link** |
| Qualified Membership Certificate | 1.3.6.1.4.1.16533.10.2.1 | CP1_ACA_013.0.pdf |
| Qualified Administrative Staff Certificates | 1.3.6.1.4.1.16533.10.3.1 | CP2_ACA_013.0.pdf |
| Qualified Legal Entity Representative Certificates | 1.3.6.1.4.1.16533.10.10.1 | CP8_ACA_CA1_006.0.pdf |
| Qualified European Lawyer Certificates | 1.3.6.1.4.1.16533.10.9.1 | CP7_ACA_008.0.pdf |
| Qualified Certificates of Electronic Seal | 1.3.6.1.4.1.16533.20.3.1 | CP2_ACATC_007.0.pdf |
| Qualified Professional Staff Certificates | 1.3.6.1.4.1.16533.20.4.1 | CP4_ACATC_008.0.pdf |
| Qualified Authorized Certificates | 1.3.6.1.4.1.16533.20.6.1 | CP7_ACA_CA2_006.pdf |
| The Law Society of Scotland Qualified Certificates | 1.3.6.1.4.1.16533.20.5.1 | CP6_ACATC-005.0.pdf |

- Maintained effective controls to provide reasonable assurance that:
  - CGAE's Certification Practice Statements are consistent with its Certificate Policies
  - CGAE provides its services in accordance with its Certificate Policies (if applicable) and Certification Practice Statements
- Maintained effective controls to provide reasonable assurance that:
  - the integrity of keys and certificates it manages is established and protected throughout their lifecycles.
  - the integrity of subscriber keys and certificates it manages is established and protected throughout their lifecycles
  - subscriber information is properly authenticated (for the registration activities performed by CGAE; and
  - subordinate CA certificate requests are accurate, authenticated, and approved
- 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

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- CA systems development, maintenance, and operations are properly authorized and performed to maintain CA systems integrity

in accordance with the WebTrust Principles and Criteria for Certification Authorities v2.2.2

CGAE makes use of external registration authorities for specific subscriber registration activities as disclosed in CGAE's business practices. Our procedures did not extend to the controls exercised by these external registration authorities.

CGAE does not escrow its CA keys. Accordingly, our procedures did not extend to controls that would address that criterion.

**Certification authority's responsibilities**

CGAE's management is responsible for its assertion, including the fairness of its presentation, and the provision of its adescribed services in accordance with the WebTrust Principles and Criteria for Certification Authorities v2.2.2

**Our independence and quality control**

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

The firm applies International Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services, Engagements* 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.

**Practitioner's responsibilities**

Our responsibility is to express an opinion on management's assertion[16] based on our procedures. We conducted our procedures in accordance with International Standard on Assurance Engagements 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, issued by the International Auditing and Assurance Standards Board. This standard requires that we plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, management's assertion is fairly stated, and, accordingly, included:

1. Obtaining an understanding of CGAE's key and certificate lifecycle management business practices and its controls over key and certificate integrity, over the authenticity and confidentiality of subscriber and relying party information, over the continuity of key and certificate lifecycle management operations and over development, maintenance and operation of systems integrity.
2. Selectively testing transactions executed in accordance with disclosed key and certificate lifecycle management business practices.
3. Testing and evaluating the operating effectiveness of the controls; and

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4. 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 opinion.

The relative effectiveness and significance of specific controls at CGAE 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.

**Inherent limitations**

There are inherent limitations in the effectiveness of any system of internal control, including the possibility of human error and the circumvention of controls. For example, because of their nature, controls may not prevent, or detect unauthorized access to systems and information, or failure to comply with internal and external policies or requirements. Also, the projection to the future of any conclusions based on our findings is subject to the risk that controls may become ineffective.

**Opinion**

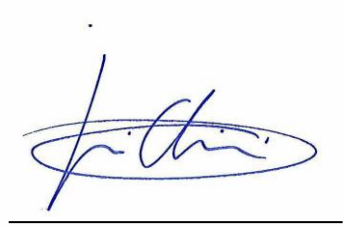
In our opinion, throughout the period from April 1st, 2022, through March 31st, 2023 CGAE management's assertion, as referred to above, is fairly stated, in all material respects, in accordance with the WebTrust Principles and Criteria for Certification Authorities v2.2.2.

This report does not include any representation as to the quality of CGAE's services beyond those covered by the WebTrust Principles and Criteria for Certification Authorities v2.2.2, nor the suitability of any of CGAE's services for any customer's intended purpose.

**Use of the WebTrust seal**

CGAE's use of the WebTrust for Certification Authorities 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.

**EY TRANSFORMA SERVICIOS DE CONSULTORIA, S.L.**
Calle de Raimundo Fernández Villaverde 65, 28003
Madrid, Spain.



Joaquín Castillón Colomina
Partner
June 1st, 2023

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Appendix A:

| Root/Subordinate Name | Subject Key Identifier | Certificate Serial Number | SHA Fingerprint - 256 | MD5 Fingerprint |
|---|---|---|---|---|
| **CA ACA ROOT** | 1a55e41531e2319b11d488717a003d702805bfcd | 474391243fcec30d5748286bee805dab | 97f654859cbde586fd90311e82ec7902c238cba0d6e529564c9c88f44895ec50 | d496592b305707386cc5f3cdb259ae66d7661fca |
| **ACA ROOT / CA Subordinada ACA CA1** | 72a9e7d68e0267a04a4c1a6731bcb7fecb84b49b | 491ef8c2bf4724d3576bd181fc6705ad | 705eb3a0b1f09deda3ed45766bbbc02197700abb1e2d1d9e2862ac589dc9fd77 | 53d27de605858349fa2bd581d386407eee732517 |
| **ACA ROOT / CA Subordinada ACA CA2** | 8a151faf74ef1f0107732a902a41097e1b48d0c0 | 49a91da5cd0d70c3576bd11e009d55dd | 7e9316a5cecfb90a53adc3c7769450f42cdc3a9b85df4c7577b053dcbb255812 | 5c4df5ddc8e269a35d26ec18e14402f109b25030 |

## CONSEJO GENERAL DE LA ABOGACÍA ESPAÑOLA MANAGEMENT'S ASSERTION

Consejo General de la Abogacía Española ("CGAE") operates the Certification Authority (CA) services known as for its CAs listed in Appendix A, and provides the following CA services:

- Certificate issuance
- Certificate distribution
- Certificate revocation
- Certificate validation

The management of CGAE is responsible for establishing and maintaining effective controls over its CA operations, including its CA business practices disclosure on its website, CA business practices management, CA environmental controls, CA key lifecycle management controls, subscriber key lifecycle management controls, certificate lifecycle management controls, and subordinate CA certificate lifecycle management 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 only provide reasonable assurance with respect to CGAE's Certification Authority operations. Furthermore, because of changes in conditions, the effectiveness of controls may vary over time.

CGAE management has assessed its disclosures of its certificate practices and controls over its CA services. Based on that assessment, in CGAE management's opinion, in providing its Certification Authority (CA) services at Madrid, Spain, throughout the period from April 1st, 2022, to March 31st, 2023, CGAE has:

- Disclosed its business, key lifecycle management, certificate lifecycle management, and CA environmental control practices in its:

| CPS Name | OID | CPS Link |
|---|---|---|
| Certification Practices Statement | 1.3.6.1.4.1.16533.10.1.1 | CPS_ACA_020.0.pdf |
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| Qualified Administrative Staff Certificates | 1.3.6.1.4.1.16533.10.3.1 | CP2_ACA_013.0.pdf |
| Qualified Legal Entity Representative Certificates | 1.3.6.1.4.1.16533.10.10.1 | CP8_ACA_CA1_006.0.pdf |
| Qualified European Lawyer Certificates | 1.3.6.1.4.1.16533.10.9.1 | CP7_ACA_008.0.pdf |
| Qualified Certificates of Electronic Seal | 1.3.6.1.4.1.16533.20.3.1 | CP2_ACATC_007.0.pdf |
| Qualified Professional Staff Certificates | 1.3.6.1.4.1.16533.20.4.1 | CP4_ACATC_008.0.pdf |
| Qualified Authorized Certificates | 1.3.6.1.4.1.16533.20.6.1 | CP7_ACA_CA2_006.pdf |
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- Maintained effective controls to provide reasonable assurance that:
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  - The integrity of subscriber keys and certificates it manages is established and protected throughout their lifecycles.
  - Subscriber information is properly authenticated (for the registration activities performed by CGAE); and
  - Subordinate CA certificate requests are accurate, authenticated, and approved
- 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

in accordance with the WebTrust Principles and Criteria for Certification Authorities v2.2.2 including the following:

**CA Business Practices Disclosure**

- Certification Practice Statement (CPS)
- Certificate Policy (CP)

**CA Business Practices Management**

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

**CA Environmental Controls**

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

**CA Key Lifecycle 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 Lifecycle Management
- CA Key Escrow

**Subscriber Key Lifecycle Management Controls**

- CA-Provided Subscriber Key Generation Services
- CA-Provided Subscriber Key Storage and Recovery Services

- Integrated Circuit Card (ICC) Lifecycle Management
- Requirements for Subscriber Key Management

**Certificate Lifecycle Management Controls**

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

**Subordinate CA Certificate Lifecycle Management Controls**

- Subordinate CA Certificate Lifecycle Management

Consejo General de la Abogacía Española does not escrow its CA keys. Accordingly, our assertion does not extend to controls that would address that criterion.

13082656A VICTORIA ORTEGA (R:Q2863006I)

Firmado digitalmente por 13082656A VICTORIA ORTEGA (R:Q2863006I)
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Victoria Ortega Benito
President of Consejo General de la Abogacía Española
June 1st, 2023

**Appendix A:**

| Root/Subordinate Name | Subject Key Identifier | Certificate Serial Number | SHA Fingerprint - 256 | MD5 Fingerprint |
|---|---|---|---|---|
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| **ACA ROOT / CA Subordinada ACA CA1** | 72a9e7d68e0267a04a4c1a6731bcb7fecb84b49b | 491ef8c2bf4724d3576bd181fc6705ad | 705eb3a0b1f09deda3ed45766bbbc02197700abb1e2d1d9e2862ac589dc9fd77 | 53d27de605858349fa2bd581d386407eee732517 |
| **ACA ROOT / CA Subordinada ACA CA2** | 8a151faf74ef1f0107732a902a41097e1b48d0c0 | 49a91da5cd0d70c3576bd11e009d55dd | 7e9316a5cecfb90a53adc3c7769450f42cdc3a9b85df4c7577b053dcbb255812 | 5c4df5ddc8e269a35d26ec18e14402f109b25030 |