



日盛聯合會計師事務所  
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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 EV SSL CA services in Taipei, Taiwan during the period from January 5, 2012 through March 13, 2012, 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 Certification Authorities – Extended Validation Audit Criteria Version 1.3.

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 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.



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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.



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June 13, 2012