

Independent Auditors' Report

To the Management of Unizeto Sp. z o.o.:

Scope

We have examined the [assertion](#) by the Management of Unizeto Sp. z o.o. (Unizeto) that in providing its Unizeto CERTUM - Centrum Certyfikacji Powszechnie (Certum CA) services at Szczecin, Poland, during the period from October 11, 2002 through May 21, 2003:

- Disclosed its [key and certificate life cycle management business and information privacy practices](#) and provided such services in accordance with its disclosed practices
- Maintained effective controls to provide reasonable assurance that:
 - Subscriber information was properly authenticated (for the registration activities performed by Unizeto) and
 - The integrity of keys and certificates it managed was established and protected throughout their life cycles
- Maintained effective controls to provide reasonable assurance that:
 - Subscriber and relying party information was restricted to authorized individuals and protected from uses not specified in the CA's business practices disclosure;
 - The continuity of key and certificate life cycle management operations was maintained; and
 - CA systems development, maintenance and operations were properly authorized and performed to maintain CA systems integrity

based on the [IDW WebTrust for Certification Authorities Criteria \(PS 890\)](#).

Unizeto'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 auditing standard PS 890 established by the IDW. This standard requires that we plan and perform our examination to obtain reasonable assurance that management's assertion is not materially misstated. Our examination included (1) obtaining an understanding of Unizeto's key and certificate life cycle management business and information privacy practices and its controls over key and certificate integrity, over the authenticity and privacy of subscriber and relying party information, over the continuity of key and certificate life cycle management operations, and over development, maintenance and operation of systems integrity; (2) selectively testing transactions executed in accordance with disclosed key and certificate life cycle management business and information privacy practices; (3) testing and evaluating the operating effectiveness of the controls; and (4) 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, for the period October 11, 2002 through May 21, 2003, Unizeto management's assertion, as set forth in the first paragraph, is fairly stated, in all material respects, based on the IDW WebTrust for Certification Authorities Criteria.

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 Unizeto 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.

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

The WebTrust seal of assurance for Certification Authorities on Unizeto's Web site 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.

Ernst & Young AG
Wirtschaftsprüfungsgesellschaft

Hamburg, Germany

May 21, 2003



Olaf Riedel
Wirtschaftsprüfer
(German Public Auditor)



Ludger Weigel
CISA

UNIZETO



CENTRUM CERTYFIKACJI

**Assertion of Management as to
its Disclosure of its Business Practices and its Controls Over
its Certification Authority Operations
during the period from 16. September, 2002 through 15. March, 2003**

May 21, 2003

Unizeto Sp. z o.o., operates as a Certification Authority (CA) known as Unizeto CERTUM - Centrum Certyfikacji Powszechnie (Certum CA). Certum CA, as a Root CA, provides the following certification authority services:

- Subscriber key management services (Subscriber key generation only)
- Subscriber registration
- Certificate renewal
- Certificate issuance
- Certificate distribution using an online repository
- Certificate revocation
- Certificate status information processing using an online repository
- Integrated circuit card life cycle management

Management of Certum CA is responsible for establishing and maintaining effective controls over its CA operations, including CA business practices disclosure to [Unizeto CERTUM repository](#), service integrity (including key and certificate life cycle management controls), and CA environmental 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 provide only reasonable assurance with respect to Certum CA's Certification Authority operations. Furthermore because of changes in conditions, the effectiveness of controls may vary over time.

Management has assessed the controls over its CA operations. Based on that assessment, in Unizeto Sp. z o.o. Management's opinion, in providing its Certification Authority (CA) services at Królowej Korony Polskiej St. 21, 70-486 Szczecin, Poland, during the period from September 16, 2002 through March 15, 2003

- Disclosed its key and certificate life cycle management business and information privacy practices and provided such services in accordance with its disclosed practices
- Maintained effective controls to provide reasonable assurance that:
 - Subscriber information was properly authenticated (for the registration activities performed by Certum CA) and

- The integrity of keys and certificates it managed was established and protected throughout their life cycles
- Maintained effective controls to provide reasonable assurance that:
 - Subscriber and relying party information was restricted to authorized individuals and protected from uses not specified in the CA's business practices disclosure;
 - The continuity of key and certificate life cycle management operations was maintained; and
 - CA systems development, maintenance and operations were properly authorized and performed to maintain CA systems integrity

based on the [IDW WebTrust^{SM/TM} for Certification Authorities Criteria](#) including the following:

CA Business Practices Disclosure

Service Integrity

Key Life Cycle Management Controls

CA Key Generation
 CA Key Storage, Backup, and Recovery
 CA Public Key Distribution
 CA Key Usage
 CA Key Destruction
 CA Key Archival
 CA Cryptographic Hardware Life Cycle Management
 CA-Provided Subscriber Key Management Services (Subscriber key generation only)

Certificate Life Cycle Management Controls

Subscriber Registration
 Certificate Renewal
 Certificate Issuance
 Certificate Distribution
 Certificate Revocation
 Certificate Status Information Processing
 Integrated Circuit Card Life Cycle Management

CA Environmental Controls

Certification Practice Statement and Certificate Policy Management
 Security Management
 Asset Classification and Management
 Personnel Security
 Physical and Environmental Security
 Operations Management
 System Access Management
 Systems Development and Maintenance
 Business Continuity Management
 Monitoring and Compliance
 Event Journaling

Andrzej Bendig-Wielowiejski
 President