



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



INTERNATIONAL
19F.-5, No.171, Songde Rd., Sinyi District,
Taipei City 110, Taiwan, R.O.C.
Tel : +886 2 2346 6168
Fax : +886 2 2346 6068

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 SSL certification authority (CA) services at Taipei, Taiwan for TWCA Secure Certification Authority during the period from January 1, 2013 through December 31, 2013, TWCA has:

- Disclosed its Certificate practices and its commitment to provide SSL Certificates in conformity with the applicable CA/Browser Forum Guidelines
- Maintained effective controls to provide reasonable assurance that:
 - The Certificate Policy and/or Certificate Practice Statement are available on a 24x7 basis and updated annually;
 - Subscriber information was properly collected, authenticated (for the registration activities performed by the CA, Registration Authority (RA) and subcontractor) and verified;
 - The integrity of keys and certificates it 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; and
 - CA systems development, maintenance and operations were properly authorized and performed to maintain CA systems integrity.



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



INTERNATIONAL
19F.-5, No.171, Songde Rd., Sinyi District,
Taipei City 110, Taiwan, R.O.C.
Tel : +886 2 2346 6168
Fax : +886 2 2346 6068

based on the WebTrust for Certification Authorities – SSL Baseline Requirements Audit Criteria Version 1.1.

The management of TWCA is responsible for its assertion. Our responsibility is to express an opinion on management 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 of TWCA's key and SSL certificate life cycle management business practices and its controls over key and SSL certificate integrity, over the continuity of key and certificate life cycle management operations, and over the development, maintenance, and operation of systems integrity; (2) testing transactions executed in accordance with disclosed key and certificate life cycle management business 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.

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.

Because of the nature and inherent limitations of controls, TWCA's ability to meet the aforementioned criteria may be affected. For example, controls may not prevent, or detect and correct, error, fraud, unauthorized access to systems and information, or failure to comply with internal and external policies or requirements. Also, the projection of any conclusions based on



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



INTERNATIONAL
19F.-5, No.171, Songde Rd., Sinyi District,
Taipei City 110, Taiwan, R.O.C.
Tel : +886 2 2346 6168
Fax : +886 2 2346 6068

our findings to future periods is subject to the risk that changes may alter the validity of such conclusions.

In our opinion, for the period from January 1, 2013 through December 31, 2013, TWCA management's assertion, as set forth in the first paragraph, is fairly stated, in all material respects, based on the WebTrust for Certification Authorities – Baseline Requirements Audit Criteria version 1.1.

This report does not include any representation as to the quality of the TWCA services beyond those covered by the WebTrust for Certification Authorities – Baseline Requirements Audit Criteria version 1.1, or the suitability of any of TWCA's services for any customer's intended purpose.

This report is not intended for issuing the WebTrust for Certification Authorities – Baseline Requirements Seal. Should TWCA has any use of the WebTrust for Certification Authorities – Baseline Requirements Seal, it does not constitute 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.



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

DFK INTERNATIONAL

May 15, 2014



**Assertion of Management as to
its Disclosure 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 Secure Certification Authority services located at Taipei, Taiwan. Based on that assessment, in TWCA Management's opinion, in providing its TWCA Secure Certification Authority services at Taipei, Taiwan, during the period from January 1, 2013 through December 31, 2013, TWCA has:

- Disclosed its Certificate practices and its commitment to provide SSL Certificates in conformity with the applicable CA/Browser Forum Guidelines
- Maintained effective controls to provide reasonable assurance that:
 - The Certificate Policy and/or Certificate Practice Statement are available on a 24x7 basis and updated annually;
 - Subscriber information was properly collected, authenticated (for the registration activities performed by the CA, Registration Authority (RA) and subcontractor) and verified;
 - The integrity of keys and certificates it 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; and
 - CA systems development, maintenance and operations were properly authorized and performed to maintain CA systems integrity.



Page 2

in accordance with the WebTrust for Certification Authorities – SSL Baseline Requirements Audit Criteria version 1.1.

Signature: Lee Jung Lin

Title: President