

## Report of Independent Accountants

To the Management of Unizeto Technologies S.A.

We have examined the [assertion](#) by the management of Unizeto Technologies S.A. (CERTUM – Powszechne Centrum Certyfikacji) regarding the suitability of design of controls over its Extended Validation (“EV”) Certification Authority services, as of October 20, 2009, based on the [WebTrust for Certification Authorities - Extended Validation Audit Criteria](#).

This assertion is the responsibility of Unizeto Technologies S.A.’s management. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with [attestation standards established by the American Institute of Certified Public Accountants \(AICPA\)](#) and, accordingly, included (1) obtaining an understanding of Unizeto Technologies S.A.’s EV certificate life cycle management disclosures, practices and procedures, including its relevant controls over the issuance, renewal and revocation of EV certificates; (2) evaluating the suitability of design of Unizeto Technologies S.A.’s controls, as of October 20, 2009; 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.

Because of inherent limitations in controls, error 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 the validity of such conclusions may be altered because of changes made to the system or controls, or the failure to make needed changes to the system or controls, or a deterioration in the degree of effectiveness of the controls.

Unizeto Technologies S.A. has not placed its Extended Validation Certification Authority services in operation and, therefore, we have performed no procedures to evaluate the operating effectiveness of its controls. Accordingly, we express no opinion on the operating effectiveness of any aspects of Unizeto Technologies S.A.’s controls, individually or in the aggregate.

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



In our opinion, the accompanying assertion by the management of Unizeto Technologies S.A., regarding the suitability of design of its controls over the Extended Validation Certification Authority services, as of October 20, 2009, is fairly stated, in all material respects, in accordance with the [WebTrust for Certification Authorities - Extended Validation Audit Criteria](#).

A handwritten signature in blue ink, appearing to read 'S. L. ...', positioned above a horizontal line.

....  
(Ernst & Young)

October 20, 2009

**Assertion of Management as to its Disclosure  
of its Business Practices and its Controls Over its  
Extended Validation Certificate Operations as of October 20, 2009**

October 20, 2009

Management has assessed the suitability of design of controls over its CERTUM – Powszechne Centrum Certyfikacji (PCC CERTUM) providing Extended Validation Certification Authorities services, which have not yet been placed in operation. Based on its assessment, in Unizeto Technologies S.A. Management's opinion, regarding the suitability of design of the controls over its Extended Validation Certification Authorities services in Szczecin, Poland as of October 20, 2009, management has:

- Disclosed its EV Certificate practices and procedures, including its commitment to provide EV certifications in conformity with the [CA/Browser Forum Guidelines for Extended Validation](#), and provide such services in accordance with its disclosed practices in the [Certificate Practice Statement](#), and
- Designed its controls to provide reasonable assurance that:
  - EV Subscriber information is properly collected, authenticated (for the registration activities performed by PCC CERTUM) and verified, and
  - The integrity of keys and EV certificates it manages is established and protected throughout their life cycles

based on the AICPA/CICA [WebTrust for Certification Authorities - Extended Validation Audit Criteria](#).

Unizeto Technologies S.A.  
Szczecin, Poland



Andrzej Bendig-Wielowiejski  
President

October 20, 2009