

## Report of Independent Accountants

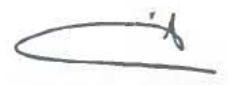
To the Management of Orange Polska S.A.:

We have examined the [assertion](#) by the management of Orange Polska S.A. that in providing its Certification Authority (CA) services in Warsaw, Poland known as Centrum Certyfikacji Signet (CC Signet) for the Root CA: Signet Root CA, during the period December 1<sup>st</sup>, 2015 through November 30<sup>th</sup>, 2016, Orange Polska S.A. has:

- ▶ Disclosed its Business, Key Life Cycle Management, Certificate Life Cycle Management, and CA Environmental Control practices in its
  - [Certification Practice Statement](#); and
  - Certificate Policies comprised of [Servers and Devices](#), [Trusted Functions](#), and [RootCA](#);and provided services in accordance with its disclosed practices
- ▶ Maintained effective controls to provide reasonable assurance that:
  - The CA's Certification Practice Statement was consistent with its Certificate Policies; and
  - The CA provided its services in accordance with its Certificate Policies and Certification Practice Statement.
- ▶ Maintained effective controls to provide reasonable assurance that:
  - The integrity of keys and certificates it managed was established and protected throughout their life cycles;
  - The integrity of subscriber keys and certificates it managed was established and protected throughout their life cycles;
  - Subscriber information was properly authenticated (for the registration activities performed by Orange Polska S.A.); and
  - Subordinate CA certificate requests were accurate, authenticated and approved.
- ▶ Maintained effective controls to provide reasonable assurance that:
  - 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.

for Orange Polska S.A.'s CA services in Warsaw, Poland known as Centrum Certyfikacji Signet (CC Signet) for the Root CA: Signet Root CA, based on the [Trust Services Principles and Criteria for Certification Authorities, Version 2.0.](#)

Orange Polska S.A.'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 of Orange Polska S.A.'s key and certificate life cycle 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 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 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.

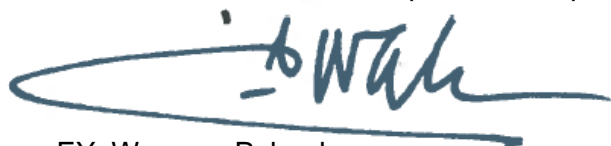
The relative effectiveness and significance of specific controls at Orange Polska S.A. and their effect on assessments of control risk for subscribers and relying parties are dependent on their interaction with the controls and other factors present at individual subscriber and relying party locations. 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 in controls, Orange Polska S.A.'s ability to meet the aforementioned criteria may be affected. For example, controls may not prevent, or detect and correct error, fraud, or 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 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 December 1<sup>st</sup>, 2015 through November 30<sup>th</sup>, 2016, Orange Polska S.A. management's assertion, as set forth in the first paragraph, is fairly stated, in all material respects, based on the [Trust Services Principles and Criteria for Certification Authorities, Version 2.0](#).

This report does not include any representation as to the quality of Orange Polska S.A.'s CA services beyond those covered by the [Trust Services Principles and Criteria for Certification Authorities, Version 2.0](#) nor the suitability of any of Orange Polska S.A.'s services for any customer's intended purpose.

The WebTrust for Certification Authorities Seal on Orange Polska S.A.'s CC Signet'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.



EY, Warsaw, Poland

Artur Żwak

Partner

February 10<sup>th</sup>, 2017



**Assertion of Management as to  
its Disclosure of its Business Practices and its Controls Over  
its Certification Authority Operations  
During December 1<sup>st</sup>, 2015 through November 30<sup>th</sup>, 2016**

February 10<sup>th</sup>, 2016

Orange Polska S.A. operates as a Certification Authority (CA) in Warsaw, Poland known as Centrum Certyfikacji Signet (CC Signet) for the Root CA: Signet Root CA, which 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 suspension
- Certificate revocation
- Certificate status information processing using an online repository
- Integrated circuit card life cycle management

Management of Orange Polska S.A. is responsible for establishing and maintaining effective controls over its CA operations, including its [CA business practices](#), set forth in its [Certification Practice Statement](#) and the following Certificate Policies [Servers and Devices](#), [Trusted Functions](#), and [RootCA](#) in Orange Polska S.A.'s CC Signet 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.

Controls have inherent limitations, 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 Orange Polska S.A.'s CA operations. Furthermore, because of changes in conditions, the effectiveness of controls may vary over time.

Management of Orange Polska S.A. has assessed the disclosure of its certificate practices and its controls over its CA operations. Based on that assessment, in Orange Polska S.A. management's opinion, in providing its CA services in Warsaw, Poland for the Signet Root CA during the period from December 1<sup>st</sup>, 2015 through November 30<sup>th</sup>, 2016, Orange Polska S.A. has:

- Disclosed its Business, Key Life Cycle Management, Certificate Life Cycle Management, and CA Environmental Control practices in its
  - [Certification Practice Statement](#) and
  - Certificate Policies comprised of [Servers and Devices](#), [Trusted Functions](#), and [RootCA](#);



- Maintained effective controls to provide reasonable assurance that
  - The CA's Certification Practice Statement was consistent with its Certificate Policies; and
  - The CA provided its services in accordance with its Certificate Policies and Certification Practice Statement
- Maintained effective controls to provide reasonable assurance that
  - The integrity of keys and certificates it managed was established and protected throughout their life cycles;
  - The integrity of subscriber keys and certificates it managed was established and protected throughout their life cycles;
  - The Subscriber information was properly authenticated (for the registration activities performed by Orange Polska S.A.); and
  - Subordinate CA certificate requests were accurate, authenticated and approved.
- Maintained effective controls to provide reasonable assurance that
  - 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 CAs systems integrity

for Orange Polska S.A.'s Root CA: Signet Root CA, in accordance with the [Trust Service Principles and Criteria for Certification Authorities, Version 2.0](#), including the following:

### **CA Business Practices Disclosure**

#### **CA Business Practices Management**

Certificate Policy Management

Certificate Practice Statement Management

### **CA Service Integrity**

#### **CA Key Life Cycle 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 Life Cycle Management

CA Key Escrow (not applicable)

#### **Subscriber Key Life Cycle Management Controls**

CA-Provided Subscriber Key Generation Services

CA-Provided Subscriber Key Storage and Recovery Services (not applicable)

Integrated Circuit Card Life Cycle Management



**Certificate Life Cycle Management Controls**

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

**Subordinate CA Certificate Life Cycle Management Controls**

Subordinate CA Certificate Life Cycle Management (not applicable)

**CA Environmental Controls**

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  
Audit Logging

Management of Orange Polska S.A.

**Jean-François Fallacher**

Prezes Zarządu

**Piotr Muszyński**

Wiceprezes Zarządu  
ds. Strategii i Transformacji