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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 SSL 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 1st, 2015 through November 30th, 2016, Orange Polska S.A. has:

- Disclosed its Certificate practices and procedures and its commitment to provide SSL Certificates in conformity with the applicable CA/Browser Forum Guidelines
- Maintained effective controls to provide reasonable assurance that:
  - 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;
  - CA systems development, maintenance and operations were properly authorized and performed to maintain CA systems integrity; and
  - Met the Network and Certificate System Security Requirements as set forth by the CA/Browser Forum

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 ***WebTrust$^{SM/TM}$ Principles and Criteria for Certification Authorities – SSL Baseline with Network Security – Version 2.2***

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 SSL certificate life cycle management business practices and its controls over key and SSL 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 the 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

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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, 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, 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 December 1st, 2015 through November 30th, 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 *WebTrust$^{SM/TM}$ Principles and Criteria for Certification Authorities – SSL Baseline with Network Security – Version 2.2*

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.

This report does not include any representation as to the quality of Orange Polska S.A.'s certification services beyond those covered by the *WebTrust$^{SM/TM}$ Principles and Criteria for Certification Authorities – SSL Baseline with Network Security – Version 2.2* criteria, nor the suitability of any of Orange Polska S.A's services for any customer's intended purpose

Orange Polska S.A.'s use of the WebTrust seal of assurance for certification authorities 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 10th, 2017

Assertion of Management as to
its Disclosure of its Business Practices and its Controls Over
its SSL Certification Authority Services
During the Period December 1st, 2015 through November 30th, 2016

February 10th, 2017

Management of Orange Polska S.A. has assessed the disclosure of its certificate practices and its controls over its SSL Certification Authority (CA) services. Based on that assessment, in Orange Polska S.A. management's opinion, in providing its SSL CA services in Warsaw, Poland during the period from December 1st, 2015 through November 30th, 2016, Orange Polska S.A. has

- Disclosed its Certificate practices and procedures and its commitment to provide SSL Certificates in conformity with the applicable CA/Browser Forum Guidelines

- Maintained effective controls to provide reasonable assurance that:

  - 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;
  - CA systems development, maintenance and operations were properly authorized and performed to maintain CA systems integrity; and
  - Met the Network and Certificate System Security Requirements as set forth by the CA/Browser Forum

for Orange Polska S.A.'s Root CA: Signet Root CA, based on the ***WebTrust℠/™ Principles and Criteria for Certification Authorities – SSL Baseline with Network Security – Version 2.2***

Management of Orange Polska S.A.

Jean-François Fallacher
Prezes Zarządu

Piotr Muszyński
Wiceprezes Zarządu
ds. Strategii i Transformacji

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