

Independent Auditor's Assurance Report

To the Management of TeliaSonera AB:

Scope

We have examined the statement by the management of TeliaSonera AB (TeliaSonera), that in providing its Extended Validation (EV) SSL Certification Authority (CA) services in Finland for the Root CAs "Sonera Class 2 CA" and "TeliaSonera Root CA v1" and their subordinate CAs capable of issuing Extended Validation SSL certificates as of 11 January 2016, TeliaSonera has

- ▶ Disclosed its Extended Validation (EV) SSL Certificate practices and procedures and its commitment to provide EV SSL Certificates in conformity with the applicable CA/Browser Forum Guidelines
- ▶ Designed controls to provide reasonable assurance that:
 - EV SSL 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 EV SSL certificates it managed was established and protected throughout their life cycles

based on the [WebTrust for Certification Authorities - WebTrust Principles and Criteria for Certification Authorities - Extended Validation SSL – Version 1.4.5.](#)

TeliaSonera's responsibility

TeliaSonera's management is responsible for preparing the accompanying statement, including the completeness, accuracy and method of presentation of the statement and designing controls mentioned in the statement.

Our Independence and Quality Control

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Ernst & Young Godkendt Revisionspartnerselskab applies International Standard on Quality Control ¹ and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Auditor's responsibility

Our responsibility is to express an opinion on TeliaSonera's management statement, as referred to above, is fairly stated, in all material respects, in accordance with the [WebTrust for Certification Authorities - WebTrust Principles and Criteria for Certification Authorities - Extended Validation SSL – Version 1.4.5.](#)

Work performed

Our work was conducted in accordance with International Standards on Assurance Engagements 3000 "Assurance Engagements Other Than Audits or Review of Historical Financial Information" in order to obtain reasonable assurance for our opinion, and accordingly, included:

¹ ISQC 1, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements

- (1) Obtaining an understanding of TeliaSonera's Extended Validation SSL key and certificate life cycle management practices and procedures, including its relevant controls over the issuance, renewal and revocation of Extended Validation SSL certificates,
- (2) Evaluating the suitability of the design of practices and procedures, and
- (3) Performing such other procedures as we considered necessary in the circumstances.

The standard requires that we plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, TeliaSonera's management statement, as referred to above, is fairly stated.

Management has not placed its Extended Validation SSL Certification Authority (CA) services in operation and, therefore, additional changes may be made to the design of the controls before the system is implemented. We did not perform procedures to determine the operating effectiveness of controls for any period. Accordingly, we express no opinion on the operating effectiveness of any aspects of TeliaSonera's controls, individually or in the aggregate.

The relative effectiveness and significance of specific controls at TeliaSonera 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 controls at individual subscriber and relying party locations.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Inherent limitations

Because of the nature and inherent limitations of controls, TeliaSonera'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.

Opinion

In our opinion, as of 11 January 2016, TeliaSonera's management's statement, as referred to above, is fairly stated, in all material respects, in accordance with the [WebTrust for Certification Authorities - WebTrust Principles and Criteria for Certification Authorities - Extended Validation SSL – Version 1.4.5](#).

Intended users and purpose

This report does not include any representation as to the quality of TeliaSonera's certification services beyond those covered by the WebTrust for Certification Authorities - WebTrust Principles and Criteria for Certification Authorities - Extended Validation SSL – Version 1.4.5, or the suitability of any of TeliaSonera's services for any customer's intended purpose.

Copenhagen 25 January 2016

Ernst & Young P/S
Godkendt Revisionspartnerselskab



Claus Thaudahl Hansen
Partner, State Authorised Public Accountant



Juha Sunila
Senior Manager, CISA, CISSP

**TeliaSonera AB's Management Statement Regarding its Disclosure of
its Business Practices and its Controls Over its Extended Validation
SSL Certification Authority Operations as of 11 January 2016**

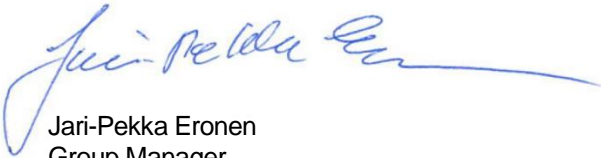
TeliaSonera AB (TeliaSonera) is planning to launch Extended Validation SSL Certification Authority (CA) services. The management of TeliaSonera has assessed the disclosure of its certificate practices and its controls over its Extended Validation SSL CA services. Based on that assessment, in TeliaSonera Management's opinion, in providing its Extended Validation SSL Certification Authority services located in Finland for the Root CAs "Sonera Class 2 CA" and "TeliaSonera Root CA v1" and their subordinate CAs capable of issuing Extended Validation SSL certificates as of 11 January 2016, TeliaSonera has

- Disclosed its Extended Validation (EV) SSL Certificate practices and procedures and its commitment to provide EV SSL Certificates in conformity with the applicable CA/Browser Forum Guidelines, and
- Designed controls to provide reasonable assurance that:
 - EV SSL 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 EV SSL certificates it managed was established and protected throughout their life cycles

based on the [WebTrust for Certification Authorities - WebTrust Principles and Criteria for Certification Authorities - Extended Validation SSL – Version 1.4.5](#).

Helsinki, 25 January 2016

TeliaSonera AB



Jari-Pekka Eronen
Group Manager