

# Independent Auditor's Assurance Report

To the management of Telia Company AB:

## Scope

We have examined [the statement](#) by the management of Telia Company AB (Telia) that in providing its Extended Validation (EV) SSL Certification Authority (CA) services in Finland and Sweden, Telia, during the period from April 1, 2016 through March 31, 2017:

- ▶ 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 in its
  - [Telia Root Certificate Policy and Certification Practice Statement v2.2](#);
  - [Telia Server Certificate Policy and Certification Practice Statement v1.7](#); and
  - [Telia Production Certification Practice Statement v2.5](#)
- ▶ maintained effective 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; and
  - the integrity of keys and EV SSL certificates it managed was established and protected throughout their life cycles

in accordance with the [WebTrust for Certification Authorities - WebTrust Principles and Criteria for Certification Authorities - Extended Validation SSL – Version 1.4.5](#) for the following CAs:

Distinguished name of the CA	Issuer	SHA1 fingerprint of the CA certificate
CN = Sonera Class2 CA O = Sonera, C = FI	Self-signed	37 f7 6d e6 07 7c 90 c5 b1 3e 93 1a b7 41 10 b4 f2 e4 9a 27
CN = TeliaSonera Root CA v1 O = TeliaSonera	Self-signed	43 13 bb 96 f1 d5 86 9b c1 4e 6a 92 f6 cf f6 34 69 87 82 37
	Sonera Class2 CA	9f f6 1d eb b4 ed 26 3b 4d be c7 79 87 ca 49 3c 6c c9 3a a4
CN = TeliaSonera Extended Validation SSL CA v1 O = TeliaSonera, C = FI	TeliaSonera Root CA v1	f1 f5 48 b0 1e b2 66 fa 95 c3 0f 79 c3 c9 1f 58 ea 3d f1 8c

## Telia's responsibility

Telia's management is responsible for preparing the accompanying statement, including the completeness, accuracy and method of presentation of the statement and designing and implementing 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 <sup>1</sup> 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 Telia'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](#).

Our examination 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) obtaining an understanding of Telia'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) 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.

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

The relative effectiveness and significance of specific controls at Telia 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, Telia'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, for the period April 1, 2016 through March 31, 2017, Telia'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**

Telia'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.

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

This report does not include any representation as to the quality of Telia'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 Telia's services for any customer's intended purpose.

Copenhagen June 30, 2017

Ernst & Young P/S  
Godkendt Revisionspartnerselskab



Claus Thaudahl Hansen  
Partner, State Authorised Public Accountant



Juha Sunila  
Senior Manager, CISA, CISSP

**Telia Company AB's Management Statement Regarding  
its Disclosure of its Business Practices and its Controls Over  
its Extended Validation SSL Certification Authority Operations  
during the Period from April 1, 2016 through March 31, 2017**

Telia Company AB (Telia) operates the Certification Authority (CA) services known as Telia CA, and provides Extended Validation (EV) SSL CA services.

Management of Telia is responsible for establishing and maintaining effective controls over its EV SSL CA operations, including EV SSL CA business practices disclosure on its website, EV SSL key lifecycle management controls, and EV SSL certificate lifecycle management controls. These controls contain monitoring mechanisms, and actions to be taken to correct deficiencies identified.

There are inherent limitations in any controls, 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 Telia's EV SSL CA operations. Furthermore, because of changes in conditions, the effectiveness of controls may vary over time.

Management has assessed the disclosure of its certification practices and its controls over its EV SSL CA services. Based on that assessment, to best of our knowledge and belief, we confirm that in providing its EV SSL services in Finland and Sweden, Telia, during the period from April 1, 2016 through March 31, 2017:

- 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 in its
  - Telia Root Certificate Policy and Certification Practice Statement v2.2;
  - Telia Server Certificate Policy and Certification Practice Statement v1.7; and
  - Telia Production Certification Practice Statement v2.5
- maintained effective 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; and
  - the integrity of keys and EV SSL certificates it managed was established and protected throughout their life cycles

in accordance with the WebTrust for Certification Authorities - WebTrust Principles and Criteria for Certification Authorities - Extended Validation SSL – Version 1.4.5. for the following CAs:

Distinguished name of the CA	Issuer	SHA1 fingerprint of the CA certificate
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	Sonera Class2 CA	9f f6 1d eb b4 ed 26 3b 4d be c7 79 87 ca 49 3c 6c c9 3a a4
CN = TeliaSonera Extended Validation SSL CA v1 O = TeliaSonera, C = FI	TeliaSonera Root CA v1	f1 f5 48 b0 1e b2 66 fa 95 c3 0f 79 c3 c9 1f 58 ea 3d f1 8c

Stockholm, June 30, 2017

Telia Company AB

Patrik Skoglund  
Head of Automation & Systems

