Valencia, July 27, 2026

INDEPENDENT ASSURANCE REPORT

To the management of INFRAESTRUCTURES I SERVEIS DE TELECOMUNICACIONS I CERTIFICACIO SA (hereinafter ACCV):

Scope

We have been engaged, in a reasonable assurance engagement, to report on ACCV management's assertion that for its Certification Authority (CA) operations at its locations as enumerated in Appendix C, throughout the period May 1, 2025 through April 30, 2026 for its CAs as enumerated in Appendix A, ACCV has:

- disclosed its business, key lifecycle management, certificate lifecycle management, and CA environment control practices in its Certification Practice Statements and Certificate Policies as enumerated in Appendix B.

- maintained effective controls to provide reasonable assurance that:
  - ACCV's Certification Practice Statements are consistent with its Certificate Policies.
  - ACCV provides its services in accordance with its Certificate Policies and Certification Practice Statements

- maintained effective controls to provide reasonable assurance that:
  - the integrity of keys and certificates it manages is established and protected throughout their lifecycles;
  - the integrity of subscriber keys and certificates it manages is established and protected throughout their lifecycles;
  - subscriber information is properly authenticated (for the registration activities performed by ACCV); and
  - subordinate CA certificate requests are accurate, authenticated, and approved.

- maintained effective controls to provide reasonable assurance that:
  - logical and physical access to CA systems and data is restricted to authorized individuals;
  - the continuity of key and certificate management operations is maintained; and
  - CA systems development, maintenance, and operations are properly authorized and performed to maintain CA systems integrity

in accordance with the WebTrust Principles and Criteria for Certification Authorities v2.2.2.

ACCV makes use of external registration authorities for specific subscriber registration activities as disclosed in ACCV's business practices. Our procedures did not extend to the controls exercised by these external registration authorities.

ACCV does not escrow its CA keys and does not provide certificate suspension services. Accordingly, our procedures did not extend to controls that would address those criteria.

Certification authority's responsibilities

ACCV's management is responsible for its assertion, including the fairness of its presentation, and the provision of its described services in accordance with the WebTrust Principles and Criteria for Certification Authorities v2.2.2.

Our independence and quality management

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.

The firm applies International Standard on Quality Management (ISQM) 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements* 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.

Practitioner's responsibilities

Our responsibility is to express an opinion on management's assertion based on our procedures. We conducted our procedures in accordance with International Standard on Assurance Engagements 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information,* issued by the International Auditing and Assurance Standards Board. This standard requires that we plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, management's assertion is fairly stated, and, accordingly, included:

(1) obtaining an understanding of ACCV's key and certificate lifecycle 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 lifecycle management operations and over development, maintenance and operation of systems integrity;
(2) selectively testing transactions executed in accordance with disclosed key and certificate lifecycle 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 the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

ACCV's management has disclosed to us the attached comments (Appendix D) that have been posted publicly in the online forums of the Bugzilla site, as well as online forums of individual internet browsers that comprise CA/B Forum. We have considered the nature of these comments in determining the nature, timing and extent of our procedures.

The relative effectiveness and significance of specific controls at ACCV 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.

Inherent limitations

There are inherent limitations in the effectiveness of any system of internal control, including the possibility of human error and the circumvention of controls. For example, because of their nature, controls may not prevent, or detect unauthorised access to systems and information, or failure to comply with internal and external policies or requirements. Also, the projection to the future of any conclusions based on our findings is subject to the risk that controls may become ineffective.

Opinion

In our opinion, throughout the period May 1, 2025 through April 30, 2026, ACCV management's assertion, as referred to above, is fairly stated, in all material respects, in accordance with the WebTrust Principles and Criteria for Certification Authorities v2.2.2.

This report does not include any representation as to the quality of ACCV's services beyond those covered by the WebTrust Principles and Criteria for Certification Authorities v2.2.2, nor the suitability of any of ACCV's services for any customer's intended purpose.

Use of the WebTrust seal

ACCV's use of the WebTrust for Certification Authorities Seal 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.



F. Mondragon, Auditor

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Valencia, SPAIN

July 27, 2026

APPENDIX A: List of CAs in Scope

Root CAs
1. ACCVRAIZ1
7. ACCV ROOT RSA EIDAS 2023
11. ACCV ROOT ECC EIDAS 2023
15. ACCV ROOT RSA SMIME EIDAS 2023
19. ACCV ROOT RSA TSA EIDAS 2024
22. ACCV ROOT ECC TLS 2024
24. ACCV ROOT ECC TSA EIDAS 2024
27. ACCV ROOT RSA TLS 2024
OV SSL Issuing CAs
3. ACCVCA-120 [1] [2]
6. ACCV RSA1 TLS
23. ACCV ECC1 TLS
28. ACCV RSA1 TLS
EV SSL Issuing CAs
None
Private Trust Issuing CAs
None
Non-EV Code Signing Issuing CAs
None
EV Code Signing Issuing CAs
None
Secure Email (S/MIME) CAs
16. ACCV RSA1 SMIME
17. ACCV RSA1 SMIME PROFESIONALES
18. ACCV RSA1 SMIME COMPONENTES
Document Signing CAs
2. ACCVCA-110 [1] [3]
4. ACCVCA-130 [1] [3]
8. ACCV RSA1 CLIENTE
9. ACCV RSA1 PROFESIONALES
10. ACCV RSA1 COMPONENTES
12. ACCV ECC1 CLIENTE
13. ACCV ECC1 PROFESIONALES
14. ACCV ECC1 COMPONENTES
Adobe CAs
None
Timestamp CAs (TSU issuer)
1. ACCVRAIZ1
20. ACCV RSA1 TSA
25. ACCV ECC1 TSA
TSU
5. TSA1 ACCV 2016
21. ACCV QUALIFIED TSU RSA 2024
26. ACCV QUALIFIED TSU ECC 2024
Other CAs
None

[1] SHA-1 Certificate revoked (11-06-2026)
[2] SHA-256 Certificate still valid
[3] SHA-256 Certificate revoked (12-06-2026)

CA Identifying Information for in Scope CAs

CA#	Cert #	Subject	Issuer	serialNumber	notBefore	NotAfter	SHA256 Fingerprint
1	1	C=ES, O=ACCV, OU=PKIACCV, CN=ACCVRAIZ1	C=ES, O=ACCV, OU=PKIACCV, CN=ACCVRAIZ1	5EC3B7A6437FA4E0	May 5 09:37:37 2011 GMT	Dec 31 09:37:37 2030 GMT	9A6EC012E1A7DA9DBE34194D478AD7C0DB1822FB071DF12981496ED104384113
2	1	C=ES, O=ACCV, OU=PKIACCV, CN=ACCVCA-110	C=ES, O=ACCV, OU=PKIACCV, CN=ACCVRAIZ1	20DC654677BFC815	Oct 13 11:22:04 2011 GMT	Dec 31 23:59:00 2026 GMT	1345C2D39AE4B65CCA71E88E9A2B29C71DC913F952E935A812B004DBA7AE7957
2	2	C=ES, O=ACCV, OU=PKIACCV, CN=ACCVCA-110	C=ES, O=ACCV, OU=PKIACCV, CN=ACCVRAIZ1	337545D22DA86E4E	May 7 12:25:39 2015 GMT	Dec 31 23:59:00 2026 GMT	E9327A347CBE1CB94CDC9AA54CB31B6E43D68968D17D09CE326A091BFC2F0B11
3	1	C=ES, O=ACCV, OU=PKIACCV, CN=ACCVCA-120	C=ES, O=ACCV, OU=PKIACCV, CN=ACCVRAIZ1	6482C4AB654B00A6	Oct 13 14:55:04 2011 GMT	Dec 31 23:59:00 2026 GMT	3BC51856040AD7FF6683AA85A0D34F9EA680CD23C37CB8A0423B0F89A24405B9
3	2	C=ES, O=ACCV, OU=PKIACCV, CN=ACCVCA-120	C=ES, O=ACCV, OU=PKIACCV, CN=ACCVRAIZ1	41F69CD2BD80C0B7	Jan 27 14:06:42 2015 GMT	Dec 31 23:59:00 2026 GMT	2DE620F2D1200AA90B16C3CCF670FD7ED14379AB06FA8B031CFEF8DA051EA5A2
4	1	C=ES, O=ACCV, OU=PKIACCV, CN=ACCVCA-130	C=ES, O=ACCV, OU=PKIACCV, CN=ACCVRAIZ1	51777CA6B938AF06	Oct 14 10:07:28 2011 GMT	Dec 31 23:59:00 2026 GMT	8F7CC455E9A5507804120655D7139186253E43B00422E734263A0769D2F89F7D
4	2	C=ES, O=ACCV, OU=PKIACCV, CN=ACCVCA-130	C=ES, O=ACCV, OU=PKIACCV, CN=ACCVRAIZ1	5394E41746519E96	Jan 15 10:23:24 2015 GMT	Dec 31 23:59:00 2026 GMT	572BF899FD774362DC19219625ECC157BB55434EA5166D5758DC4B4F890D6653
5	1	C=ES, ST=Valencia, L=Valencia, O=Agencia de Tecnología y Certificación Electrónica - ACCV, OU=PKIACCV, CN=TSA1 ACCV 2016	C=ES, O=ACCV, OU=PKIACCV, CN=ACCVRAIZ1	0D74AF664BB5690D	Feb 29 16:37:50 2016 GMT	Feb 25 16:37:50 2029 GMT	2C8D4233F9BC80934E466F0C9F76411F65A5C1789830160B666859EF93DE2566
6	1	C=ES, ST=VALENCIA, L=BURJASSOT, O=ISTEC, organizationIdentifier=VATES-A40573396, CN=ACCV RSA1 TLS	CN=ACCVRAIZ1, OU=PKIACCV, O=ACCV, C=ES	59F9FC1B2331FFE40B5DFE39A89BC298	Jul 1 10:32:47 2025 GMT	Nov 30 23:59:00 2030 GMT	11F9571C30C2DE232753D5B158C54F77B0A02DFF417135752D32E98B89BC9719
7	1	CN=ACCV ROOT RSA EIDAS 2023, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT RSA EIDAS 2023, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	031DA47B14150A1BF87D277769C88C66D2054438	Jul 25 09:19:14 2023 GMT	Jul 18 09:19:13 2048 GMT	5A769EB3D9D6A9770BDC1BF412632BD35DAD69BDF24EE9CD75D2B659B4A0DDC9
8	1	CN=ACCV RSA1 CLIENTE, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT RSA EIDAS 2023, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	1036CED2D94D91D8ADDDD33711B89759008E3F38	Jul 25 12:09:25 2023 GMT	Jul 19 12:09:24 2047 GMT	A66B485645A5D66A5714A360E02DDF3AB71875E77DB198BA321A8F62FF01D7E1

CA#	Cert #	Subject	Issuer	serialNumber	notBefore	NotAfter	SHA256 Fingerprint
9	1	CN=ACCV RSA1 PROFESIONALES, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT RSA EIDAS 2023, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	2A4C4BFF017CB1F5D9E67954CEEB6211B1B769B2	Jul 25 12:17:19 2023 GMT	Jul 19 12:17:18 2047 GMT	60ADC74248A45F7DF968587F38119F50E99B4E06D1A6241DC6B8F6D19CD2A38A
10	1	CN=ACCV RSA1 COMPONENTES, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT RSA EIDAS 2023, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	15D332EB590AC8F4C70F5E8547537546D9859325	Jul 25 12:20:01 2023 GMT	Jul 19 12:20:00 2047 GMT	50D5748D831C2864459B23D8B99DF53DBA43BBBB2BC4BFCDDB5731B52B56B69E
11	1	CN=ACCV ROOT ECC EIDAS 2023, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT ECC EIDAS 2023, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	3004FA58F58FA73D3FCCE2A2C0F17C338854D9A5	Jul 25 09:22:52 2023 GMT	Jul 18 09:22:51 2048 GMT	F1AA0EC662705BB297B437F67EA9E4650EC5BC5E956757AA7F04D7D9945471E3
12	1	CN=ACCV ECC1 CLIENTE, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT ECC EIDAS 2023, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	488B28611292F4986643D0D61FF9691A0B25C0EC	Jul 25 12:15:02 2023 GMT	Jul 19 12:15:01 2047 GMT	5CAF44B2923B146CB575AB2AB9A0A293A134602335D97E579C44493532F48496
13	1	CN=ACCV ECC1 PROFESIONALES, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT ECC EIDAS 2023, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	5F102B55234393D15CAF3B3C9909058AEB8E6BFF	Jul 25 12:18:11 2023 GMT	Jul 19 12:18:10 2047 GMT	34FDB6F3D2D1070DD8428BCE11D62294E1FF2C49E8B128B61160D748C7A537AA
14	1	CN=ACCV ECC1 COMPONENTES, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT ECC EIDAS 2023, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	32839BBFB23A223605260A0D72821FD2859CB3CC	Jul 25 12:20:39 2023 GMT	Jul 19 12:20:38 2047 GMT	D26E702D039A5713DDABF710E47193734E5550711763785051788D0FD2D7F4EA
15	1	CN=ACCV ROOT RSA SMIME EIDAS 2023, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT RSA SMIME EIDAS 2023, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	169A64AB35865D1F81E3D3FB7498082660D979F1	Jul 25 09:26:07 2023 GMT	Jul 18 09:26:06 2048 GMT	8AA38FCBEE6D9850D0EE42AF1BEF2DC618F2B29D0DE277A25716D9CC6E480CC7
16	1	CN=ACCV RSA1 SMIME, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT RSA SMIME EIDAS 2023, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	77F85F69F06671C39854E79DE0ADF60AF251637F	Jul 25 12:16:22 2023 GMT	Jul 19 12:16:21 2047 GMT	0B7531C1F1315FABA1C4A3F33A629DDDEE6536C7D427A446340F9C3ECB644331

CA#	Cert #	Subject	Issuer	serialNumber	notBefore	NotAfter	SHA256 Fingerprint
17	1	CN=ACCV RSA1 SMIME PROFESIONALES, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT RSA SMIME EIDAS 2023, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	3088B5E2582E4B5C1EC81527E4AE778455094670	Jul 25 12:19:00 2023 GMT	Jul 19 12:18:59 2047 GMT	78708490F0944F8EC18BFCFC95D2F8A1DCB027006B0FC752439378780EBC2D54
18	1	CN=ACCV RSA1 SMIME COMPONENTES, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT RSA SMIME EIDAS 2023, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	3461897CB63EF71F0C6E5C9D0E349A81F8EBF109	Jul 25 12:21:30 2023 GMT	Jul 19 12:21:29 2047 GMT	0D8FF2F5762B02A6AFF30BAD8FA1F6AC6A3413B9DEFBA0032B81ED8C12C711AB
19	1	CN=ACCV ROOT RSA TSA EIDAS 2024, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT RSA TSA EIDAS 2024, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	3009FC07E8BC2C7C28022F87991A85384F9B5866	Feb 27 11:36:17 2024 GMT	Jan 26 11:36:16 2049 GMT	63C3080CC8BF63C94C741A70DAEF52B5274ACFE083EB8CEC29131EA209388C25
20	1	CN=ACCV RSA1 TSA, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT RSA TSA EIDAS 2024, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	70F404E09F4A542507A597A5B834DB34FF7B9785	Feb 27 14:20:58 2024 GMT	Feb 21 14:20:57 2048 GMT	FDD5AADD52B5995EF4B4A933A789746D4559DAF2F1A15A594BD151AA18D99939
21	1	CN=ACCV QUALIFIED TSU RSA 2024, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV RSA1 TSA, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	1AC9FC6791448DD3BF725354F916AB60DB2FA2DC	Feb 27 15:31:15 2024 GMT	Feb 23 15:31:14 2039 GMT	CC2A183DED02CDAAE1C010219042DBEBDCEC836DC30CB546331719EBBCAFE60F
22	1	CN=ACCV ROOT ECC TLS 2024, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT ECC TLS 2024, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	709AC5A1FE22492333C90CC5E2D76471EEAD462C	Feb 27 11:26:00 2024 GMT	Jan 26 11:25:59 2049 GMT	79CD55455296ADFB55CDF0DBE9176985A0B503C544276C5A9305F2EC9B66693A
23	1	CN=ACCV ECC1 TLS, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT ECC TLS 2024, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	4C7E6E23F36F962B7378651B8A607FE052C3A7AA	Feb 27 14:20:09 2024 GMT	Feb 23 14:20:08 2039 GMT	93C087AB9331B74C0FCCCE11BC61FB9FA6D432077D8F1018194FA4CCA664D781
24	1	CN=ACCV ROOT ECC TSA EIDAS 2024, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT ECC TSA EIDAS 2024, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	69EB16073B1B8AF4959E8FB3D0F5FD2CA629471A	Feb 27 11:41:48 2024 GMT	Jan 26 11:41:47 2049 GMT	ACCADFEABB86DDFA7F2BA12EA3852BB90B3CD3DC39B58364C32DE8A2ABD06CBC

CA#	Cert #	Subject	Issuer	serialNumber	notBefore	NotAfter	SHA256 Fingerprint
25	1	CN=ACCV ECC1 TSA, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT ECC TSA EIDAS 2024, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	09C28C6807A8AC01FE43D8C57506C53B22925CA4	Feb 27 14:21:45 2024 GMT	Feb 21 14:21:44 2048 GMT	677C8F5F17696DCC96F592C8B02EB50AE21A7A1C970997D4A7FEB93D094E9957
26	1	CN=ACCV QUALIFIED TSU ECC 2024, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ECC1 TSA, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	05C967D58C66D5CF7DB328BB8EAF5E1FA0854C44	Feb 27 15:32:37 2024 GMT	Feb 23 15:32:36 2039 GMT	7981E0E66CA8E1A81B2EF2A7F5502B8DDD831DE713326886A256FC9C1F890CBD
27	1	CN=ACCV ROOT RSA TLS 2024, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT RSA TLS 2024, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	381FDB936B069B920AF147A214762683478AD738	Feb 27 11:19:26 2024 GMT	Jan 26 11:19:25 2049 GMT	B40BFA8880A02F93025643C6DBBD39DF194A2854D076E167A2BD8467CF9E2C34
28	1	CN=ACCV RSA1 TLS, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT RSA TLS 2024, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	167A018DA5247A15433761A6AD5D8294A6424EE0	Feb 27 14:18:56 2024 GMT	Feb 23 14:18:55 2039 GMT	346440CF7674A529305545563322FCFB38F5A4B3F1E7E852DFF8A4B7A5EF72D1

APPENDIX B: LIST OF CERTIFICATION PRACTICE STATEMENTS

- **ACCV's Certification Practice Statement (CPS) and Policies (CP) for website authentication certificates**

Version	Begin Effective Date	End Effective Date	Changes
4.0.20 4.0.20 (MD)	13 March 2026	02 June 2026	Change in certificate validity. DNSSEC verification included. MPIC review and changes.
4.0.19 4.0.19 (MD)	25 November 2025	12 March 2026	Include reference to Mass Revocation Incident Preparation and Testing Plan. EKU change
4.0.18 4.0.18 (MD)	10 July 2025	24 November 2025	New internal cross SubCA
4.0.17 4.0.17 (MD)	03 June 2025	09 July 2025	Consolidation of CPS and CP
4.0.16*	12 February 2025	02 June 2025	New TLS hierarchy and review

***NOTE:** Website CPs and Website CPS were consolidated into CPS version 4.0.17 (03/06/2025). Website authentication CPS version 4.0.16 shall be read in conjunction with the following CPs for website authentication certificates:

- **CP for Qualified certificates for Electronic Office on a secure device** – v6.0.3 (12/02/2025)
- **CP for Qualified certificates for Electronic Office on software support** – v6.0.3 (12/02/2025)
- **CP for Qualified certificates for Websites Authentication** – v5.0.3 (12/02/2025)
- **CP for No Qualified certificates for Websites Authentication** – v2.0.3 (12/02/2025)

- **ACCV's Certification Practice Statement (CPS)**

Version	Begin Effective Date	End Effective Date	Changes
5.0.4	04 February 2026	-	Review and minor corrections
5.0.3	07 February 2025	03 February 2026	Review and minor corrections

- **Certification Policy (CP) for Qualified certs. for citizens on a secure device**

Version	Begin Effective Date	End Effective Date	Changes
9.0.4	04 February 2026	-	Review and change minor details
9.0.3	07 February 2025	03 February 2026	Review and change minor details

- **CP for Qualified certificates for citizens on software support**

Version	Begin Effective Date	End Effective Date	Changes
8.0.4	04 February 2026	-	Review minor changes
8.0.3	07 February 2025	03 February 2026	Review minor changes

- **CP for Qualified certificates for public employees on a secure device for signature– High level**

Version	Begin Effective Date	End Effective Date	Changes
2.0.4	04 February 2026	-	Review minor changes
2.0.3	07 February 2025	03 February 2026	Review minor changes

- **CP for Qualified certificates for public employees on a secure device for authentication – High level**

Version	Begin Effective Date	End Effective Date	Changes
2.0.4	04 February 2026	-	Review minor changes
2.0.3	07 February 2025	03 February 2026	Review minor changes

- **CP for Qualified certificates for public employees on a secure device – Intermediate level**

Version	Begin Effective Date	End Effective Date	Changes
6.0.4	04 February 2026	-	Review minor changes
6.0.3	07 February 2025	03 February 2026	Review minor changes

- **CP for Qualified certificates for public employees on software support – Intermediate level**

Version	Begin Effective Date	End Effective Date	Changes
4.0.4	04 February 2026	-	Review minor changes
4.0.3	07 February 2025	03 February 2026	Review minor changes

- **CP for Qualified certificates for public employees with pseudonym on a secure device**

Version	Begin Effective Date	End Effective Date	Changes
4.0.4	04 February 2026	-	Review minor changes
4.0.3	07 February 2025	03 February 2026	Review minor changes

- **CP for Qualified certificates for public employees with pseudonym on software support**

Version	Begin Effective Date	End Effective Date	Changes
3.0.4	04 February 2026	-	Review minor changes
3.0.3	07 February 2025	03 February 2026	Review minor changes

- **CP for Qualified certificates for legal representatives on a secure device for entities without legal personality**

Version	Begin Effective Date	End Effective Date	Changes
3.0.4	04 February 2026	-	Review minor changes
3.0.3	07 February 2025	03 February 2026	Review minor changes

- **CP for Qualified certs. for legal representatives on a secure device**

Version	Begin Effective Date	End Effective Date	Changes
3.0.4	04 February 2026	-	Review minor changes
3.0.3	07 February 2025	03 February 2026	Review minor changes

- **CP for Qualified certs. for legal representatives on software support**

Version	Begin Effective Date	End Effective Date	Changes
3.0.4	04 February 2026	-	Review minor changes
3.0.3	07 February 2025	03 February 2026	Review minor changes

- **CP for Qualified certificates for legal representatives on software support for entities without legal personality**

Version	Begin Effective Date	End Effective Date	Changes
3.0.4	04 February 2026	-	Review minor changes
3.0.3	07 February 2025	03 February 2026	Review minor changes

- **CP for Qualified certificates for employees belonging to a company on a secure device**

Version	Begin Effective Date	End Effective Date	Changes
5.0.4	04 February 2026	-	Review minor changes
5.0.3	07 February 2025	03 February 2026	Review minor changes

- **CP for Qualified certificates for employees belonging to a company on software support**

Version	Begin Effective Date	End Effective Date	Changes
3.0.4	04 February 2026	-	Review minor changes
3.0.3	07 February 2025	03 February 2026	Review minor changes

- **CP for Qualified Public Admin. eSeal Certificates on a secure device**

Version	Begin Effective Date	End Effective Date	Changes
5.0.4	04 February 2026	-	Review minor changes
5.0.3	07 February 2025	03 February 2026	Review minor changes

- **CP for Qualified Public Admin. eSeal Certificates on software support**

Version	Begin Effective Date	End Effective Date	Changes
5.0.4	04 February 2026	-	Review minor changes
5.0.3	07 February 2025	03 February 2026	Review minor changes

- **CP for Application certificates**

Version	Begin Effective Date	End Effective Date	Changes
5.0.4	04 February 2026	-	Review minor changes
5.0.3	07 February 2025	03 February 2026	Review minor changes

- **ACCV's TimeStamp Certification Policy**

Version	Begin Effective Date	End Effective Date	Changes
2.0.1	20 March 2021	-	Review 2021

- **ACCV's TimeStamp Certification Policy**

Version	Begin Effective Date	End Effective Date	Changes
3.0.1	02 July 2024	-	New hierarchy

APPENDIX C: LOCATIONS

Location Name	Location Type	Location	In-Scope for Physical and Environmental Control Testing
Corporate Headquarters	Main office	Burjassot (Valencia), Spain	Yes
Online CA hosting	Main Datacenter	Paterna (Valencia), Spain	Yes
Alternative Online CA hosting	Secondary Datacenter	Paterna (Valencia), Spain	Yes

APPENDIX D: DISCLOSURE OF INCIDENTS DURING THE PERIOD

	Matter Topic	Matter Description
N/A, since no incidents occurred during the audit period.		

Other Matter:
During the reporting period, a number of publicly disclosed Bugzilla entries were identified and assessed as part of the engagement. Based on our evaluation, these entries do not constitute WebTrust incidents for the reporting period. They are presented below for informational purposes only.

- 2031663 - ACCV: Transition Plan for Existing Root
- 1988341 - Add ACCV ROOT RSA TLS 2024 and ACCV ROOT ECC TLS 2024 root certificates

ACCV MANAGEMENT'S ASSERTION

The INFRAESTRUCTURES I SERVEIS DE TELECOMUNICACIONS I CERTIFICACIO SA (hereafter the ACCV) operates the Certification Authority (CA) services known as "ACCVRAIZ1", "ACCV ROOT RSA EIDAS 2023", "ACCV ROOT ECC EIDAS 2023", "ACCV ROOT RSA SMIME EIDAS 2023", "ACCV ROOT RSA TSA EIDAS 2024", "ACCV ROOT ECC TLS 2024", "ACCV ROOT ECC TSA EIDAS 2024" and "ACCV ROOT RSA TLS 2024" (hierarchies with its subordinated Certification Authorities as detailed in Appendix A), and provides the following CA services:

- Subscriber registration
- Certificate renewal
- Certificate rekey
- Certificate issuance
- Certificate distribution
- Certificate revocation
- Certificate validation
- Subscriber key generation and management
- Subordinate CA certification

The management of **ACCV** is responsible for establishing and maintaining effective controls over its CA operations, including its CA business practices disclosure on its website (https://www.accv.es/quienes-somos/practicas-y-politicas/certification-practice-statement/ and https://www.accv.es/quienes-somos/practicas-y-politicas/certification-policy/), CA business practices management, CA environmental controls, CA key lifecycle management controls, subscriber key lifecycle management controls, certificate lifecycle management controls, and subordinate CA certificate lifecycle management controls. These controls contain monitoring mechanisms, and actions are 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 only provide reasonable assurance with respect to **ACCV's** Certification Authority operations. Furthermore, because of changes in conditions, the effectiveness of controls may vary over time.

ACCV management has assessed its disclosures of its certificate practices and controls over its CA services. Based on that assessment, in **ACCV** management's opinion, in providing its Certification Authority (CA) services at the locations enumerated in Appendix C, throughout the period May 1st 2025 through April 30th 2026, **ACCV** has:

- disclosed its business, key lifecycle management, certificate lifecycle management, and CA environment control practices as enumerated in Appendix B (combined CP & CPS documents)
- maintained effective controls to provide reasonable assurance that:
  - **ACCV**'s Certification Practice Statement is consistent with its Certificate Policies
  - **ACCV** provides 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 manages is established and protected throughout their lifecycles;
  - the integrity of subscriber keys and certificates it manages is established and protected throughout their lifecycles;

    - subscriber information is properly authenticated (for the registration activities performed by **ACCV**); and
    - subordinate CA certificate requests are accurate, authenticated, and approved
- maintained effective controls to provide reasonable assurance that:
    - logical and physical access to CA systems and data is restricted to authorized individuals;
    - the continuity of key and certificate management operations is maintained; and
    - CA systems development, maintenance, and operations are properly authorized and performed to maintain CA systems integrity

in accordance with the WebTrust Principles and Criteria for Certification Authorities v2.2.2, including the following:

CA Business Practices Disclosure

- Certification Practice Statement (CPS)
- Certificate Policy (CP)

CA Business Practices Management

- Certification Practice Statement Management
- Certificate Policy Management
- CP and CPS Consistency

CA Environmental Controls

- Security Management
- Asset Classification and Management
- Personnel Security
- Physical and Environmental Security
- Operations Management
- System Access Management
- System Development and Maintenance
- Business Continuity Management
- Monitoring and Compliance
- Audit Logging

CA Key Lifecycle Management Controls

- CA Key Generation
- CA Key Storage, Backup, and Recovery
- CA Public Key Distribution
- CA Key Usage
- CA Key Archival
- CA Key Destruction
- CA Key Compromise
- CA Cryptographic Hardware Lifecycle Management
- CA Key Transportation
- CA Key Migration

Subscriber Key Lifecycle Management Controls

- CA-Provided Subscriber Key Generation Services
- CA-Provided Subscriber Key Storage and Recovery Services
- Integrated Circuit Card (ICC) Lifecycle Management
- Requirements for Subscriber Key Management

Certificate Lifecycle Management Controls

- Subscriber Registration
- Certificate Renewal
- Certificate Rekey
- Certificate Issuance
- Certificate Distribution
- Certificate Revocation
- Certificate Validation

Subordinate CA Certificate Lifecycle Management Controls

- Subordinate CA Certificate Lifecycle Management

ACCV does not escrow its CA keys and does not provide certificate suspension services. Accordingly, our assertion does not extend to controls that would address those criteria.



Juan Alegre Sanahuja
Managing Director

July 27, 2026

Appendix A: PKI Hierarchy in scope of the WebTrust audit

Root CAs
1. ACCVRAIZ1 7. ACCV ROOT RSA EIDAS 2023 11. ACCV ROOT ECC EIDAS 2023 15. ACCV ROOT RSA SMIME EIDAS 2023 19. ACCV ROOT RSA TSA EIDAS 2024 22. ACCV ROOT ECC TLS 2024 24. ACCV ROOT ECC TSA EIDAS 2024 27. ACCV ROOT RSA TLS 2024
OV SSL Issuing CAs
3. ACCVCA-120 6. ACCV RSA1 TLS 23. ACCV ECC1 TLS 28. ACCV RSA1 TLS
EV SSL Issuing CAs
None
Private Trust Issuing CAs
None
Non-EV Code Signing Issuing CAs
None
EV Code Signing Issuing CAs
None
Secure Email (S/MIME) CAs
16. ACCV RSA1 SMIME 17. ACCV RSA1 SMIME PROFESIONALES 18. ACCV RSA1 SMIME COMPONENTES
Document Signing CAs
2. ACCVCA-110 4. ACCVCA-130 8. ACCV RSA1 CLIENTE 9. ACCV RSA1 PROFESIONALES 10. ACCV RSA1 COMPONENTES 12. ACCV ECC1 CLIENTE 13. ACCV ECC1 PROFESIONALES 14. ACCV ECC1 COMPONENTES
Adobe CAs
None
Timestamp CAs (TSU issuer)
1. ACCVRAIZ1 20. ACCV RSA1 TSA 25. ACCV ECC1 TSA
TSU
5. TSA1 ACCV 2016 21. ACCV QUALIFIED TSU RSA 2024 26. ACCV QUALIFIED TSU ECC 2024
Other CAs
None

CA#	Cert #	Subject	Issuer	serialNumber	notBefore	NotAfter	SHA256 Fingerprint
1	1	C=ES, O=ACCV, OU=PKIACCV, CN=ACCVRAIZ1	C=ES, O=ACCV, OU=PKIACCV, CN=ACCVRAIZ1	5EC3B7A6437FA4E0	May 5 09:37:37 2011 GMT	Dec 31 09:37:37 2030 GMT	9A6EC012E1A7DA9DBE34194D478AD7C0DB1822FB071DF12981496ED104384113
2	1	C=ES, O=ACCV, OU=PKIACCV, CN=ACCVCA-110	C=ES, O=ACCV, OU=PKIACCV, CN=ACCVRAIZ1	20DC654677BFC815	Oct 13 11:22:04 2011 GMT	Dec 31 23:59:00 2026 GMT	1345C2D39AE4B65CCA71E88E9A2B29C71DC913F952E935A812B004DBA7AE7957
2	2	C=ES, O=ACCV, OU=PKIACCV, CN=ACCVCA-110	C=ES, O=ACCV, OU=PKIACCV, CN=ACCVRAIZ1	337545D22DA86E4E	May 7 12:25:39 2015 GMT	Dec 31 23:59:00 2026 GMT	E9327A347CBE1CB94CDC9AA54CB31B6E43D68968D17D09CE326A091BFC2F0B11
3	1	C=ES, O=ACCV, OU=PKIACCV, CN=ACCVCA-120	C=ES, O=ACCV, OU=PKIACCV, CN=ACCVRAIZ1	6482C4AB654B00A6	Oct 13 14:55:04 2011 GMT	Dec 31 23:59:00 2026 GMT	3BC51856040AD7FF6683AA85A0D34F9EA680CD23C37CB8A0423B0F89A24405B9
3	2	C=ES, O=ACCV, OU=PKIACCV, CN=ACCVCA-120	C=ES, O=ACCV, OU=PKIACCV, CN=ACCVRAIZ1	41F69CD2BD80C0B7	Jan 27 14:06:42 2015 GMT	Dec 31 23:59:00 2026 GMT	2DE620F2D1200AA90B16C3CCF670FD7ED14379AB06FA8B031CFEF8DA051EA5A2
4	1	C=ES, O=ACCV, OU=PKIACCV, CN=ACCVCA-130	C=ES, O=ACCV, OU=PKIACCV, CN=ACCVRAIZ1	51777CA6B938AF06	Oct 14 10:07:28 2011 GMT	Dec 31 23:59:00 2026 GMT	8F7CC455E9A5507804120655D7139186253E43B00422E734263A0769D2F89F7D
4	2	C=ES, O=ACCV, OU=PKIACCV, CN=ACCVCA-130	C=ES, O=ACCV, OU=PKIACCV, CN=ACCVRAIZ1	5394E41746519E96	Jan 15 10:23:24 2015 GMT	Dec 31 23:59:00 2026 GMT	572BF899FD774362DC19219625ECC157BB55434EA5166D5758DC4B4F890D6653
5	1	C=ES, ST=Valencia, L=Valencia, O=Agencia de Tecnología y Certificación Electrónica - ACCV, OU=PKIACCV, CN=TSA1 ACCV 2016	C=ES, O=ACCV, OU=PKIACCV, CN=ACCVRAIZ1	0D74AF664BB5690D	Feb 29 16:37:50 2016 GMT	Feb 25 16:37:50 2029 GMT	2C8D4233F9BC80934E466F0C9F76411F65A5C1789830160B666859EF93DE2566
6	1	C=ES, ST=VALENCIA, L=BURJASSOT, O=ISTEC, organizationIdentifier=VATES-A40573396, CN=ACCV RSA1 TLS	CN=ACCVRAIZ1, OU=PKIACCV, O=ACCV, C=ES	59F9FC1B2331FFE40B5DFE39A89BC298	Jul 1 10:32:47 2025 GMT	Nov 30 23:59:00 2030 GMT	11F9571C30C2DE232753D5B158C54F77B0A02DFF417135752D32E98B89BC9719
7	1	CN=ACCV ROOT RSA EIDAS 2023, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT RSA EIDAS 2023, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	031DA47B14150A1BF87D277769C88C66D2054438	Jul 25 09:19:14 2023 GMT	Jul 18 09:19:13 2048 GMT	5A769EB3D9D6A9770BDC1BF412632BD35DAD69BDF24EE9CD75D2B659B4A0DDC9
8	1	CN=ACCV RSA1 CLIENTE, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT RSA EIDAS 2023, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	1036CED2D94D91D8ADDDD33711B89759008E3F38	Jul 25 12:09:25 2023 GMT	Jul 19 12:09:24 2047 GMT	A66B485645A5D66A5714A360E02DDF3AB71875E77DB198BA321A8F62FF01D7E1

CA#	Cert #	Subject	Issuer	serialNumber	notBefore	NotAfter	SHA256 Fingerprint
9	1	CN=ACCV RSA1 PROFESIONALES, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT RSA EIDAS 2023, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	2A4C4BFF017CB1F5D9E67954CEEB6211B1B769B2	Jul 25 12:17:19 2023 GMT	Jul 19 12:17:18 2047 GMT	60ADC74248A45F7DF968587F38119F50E99B4E06D1A6241DC6B8F6D19CD2A38A
10	1	CN=ACCV RSA1 COMPONENTES, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT RSA EIDAS 2023, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	15D332EB590AC8F4C70F5E8547537546D9859325	Jul 25 12:20:01 2023 GMT	Jul 19 12:20:00 2047 GMT	50D5748D831C2864459B23D8B99DF53DBA43BBBB2BC4BFCDDB5731B52B56B69E
11	1	CN=ACCV ROOT ECC EIDAS 2023, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT ECC EIDAS 2023, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	3004FA58F58FA73D3FCCE2A2C0F17C338854D9A5	Jul 25 09:22:52 2023 GMT	Jul 18 09:22:51 2048 GMT	F1AA0EC662705BB297B437F67EA9E4650EC5BC5E956757AA7F04D7D9945471E3
12	1	CN=ACCV ECC1 CLIENTE, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT ECC EIDAS 2023, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	488B28611292F4986643D0D61FF9691A0B25C0EC	Jul 25 12:15:02 2023 GMT	Jul 19 12:15:01 2047 GMT	5CAF44B2923B146CB575AB2AB9A0A293A134602335D97E579C44493532F48496
13	1	CN=ACCV ECC1 PROFESIONALES, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT ECC EIDAS 2023, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	5F102B55234393D15CAF3B3C9909058AEB8E6BFF	Jul 25 12:18:11 2023 GMT	Jul 19 12:18:10 2047 GMT	34FDB6F3D2D1070DD8428BCE11D62294E1FF2C49E8B128B61160D748C7A537AA
14	1	CN=ACCV ECC1 COMPONENTES, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT ECC EIDAS 2023, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	32839BBFB23A223605260A0D72821FD2859CB3CC	Jul 25 12:20:39 2023 GMT	Jul 19 12:20:38 2047 GMT	D26E702D039A5713DDABF710E47193734E5550711763785051788D0FD2D7F4EA
15	1	CN=ACCV ROOT RSA SMIME EIDAS 2023, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT RSA SMIME EIDAS 2023, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	169A64AB35865D1F81E3D3FB7498082660D979F1	Jul 25 09:26:07 2023 GMT	Jul 18 09:26:06 2048 GMT	8AA38FCBEE6D9850D0EE42AF1BEF2DC618F2B29D0DE277A25716D9CC6E480CC7

CA#	Cert #	Subject	Issuer	serialNumber	notBefore	NotAfter	SHA256 Fingerprint
16	1	CN=ACCV RSA1 SMIME, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT RSA SMIME EIDAS 2023, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	77F85F69F06671C39854E79DE0ADF60AF251637F	Jul 25 12:16:22 2023 GMT	Jul 19 12:16:21 2047 GMT	0B7531C1F1315FABA1C4A3F33A629DDDEE6536C7D427A446340F9C3ECB644331
17	1	CN=ACCV RSA1 SMIME PROFESIONALES, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT RSA SMIME EIDAS 2023, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	3088B5E2582E4B5C1EC81527E4AE778455094670	Jul 25 12:19:00 2023 GMT	Jul 19 12:18:59 2047 GMT	78708490F0944F8EC18BFCFC95D2F8A1DCB027006B0FC752439378780EBC2D54
18	1	CN=ACCV RSA1 SMIME COMPONENTES, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT RSA SMIME EIDAS 2023, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	3461897CB63EF71F0C6E5C9D0E349A81F8EBF109	Jul 25 12:21:30 2023 GMT	Jul 19 12:21:29 2047 GMT	0D8FF2F5762B02A6AFF30BAD8FA1F6AC6A3413B9DEFBA0032B81ED8C12C711AB
19	1	CN=ACCV ROOT RSA TSA EIDAS 2024, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT RSA TSA EIDAS 2024, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	3009FC07E8BC2C7C28022F87991A85384F9B5866	Feb 27 11:36:17 2024 GMT	Jan 26 11:36:16 2049 GMT	63C3080CC8BF63C94C741A70DAEF52B5274ACFE083EB8CEC29131EA209388C25
20	1	CN=ACCV RSA1 TSA, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT RSA TSA EIDAS 2024, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	70F404E09F4A542507A597A5B834DB34FF7B9785	Feb 27 14:20:58 2024 GMT	Feb 21 14:20:57 2048 GMT	FDD5AADD52B5995EF4B4A933A789746D4559DAF2F1A15A594BD151AA18D99939
21	1	CN=ACCV QUALIFIED TSU RSA 2024, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV RSA1 TSA, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	1AC9FC6791448DD3BF725354F916AB60DB2FA2DC	Feb 27 15:31:15 2024 GMT	Feb 23 15:31:14 2039 GMT	CC2A183DED02CDAAE1C010219042DBEBDCEC836DC30CB546331719EBBCAFE60F
22	1	CN=ACCV ROOT ECC TLS 2024, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT ECC TLS 2024, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	709AC5A1FE22492333C90CC5E2D76471EEAD462C	Feb 27 11:26:00 2024 GMT	Jan 26 11:25:59 2049 GMT	79CD55455296ADFB55CDF0DBE9176985A0B503C544276C5A9305F2EC9B66693A

CA#	Cert #	Subject	Issuer	serialNumber	notBefore	NotAfter	SHA256 Fingerprint
23	1	CN=ACCV ECC1 TLS, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT ECC TLS 2024, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	4C7E6E23F36F962B7378651B8A607FE052C3A7AA	Feb 27 14:20:09 2024 GMT	Feb 23 14:20:08 2039 GMT	93C087AB9331B74C0FCCCE11BC61FB9FA6D432077D8F1018194FA4CCA664D781
24	1	CN=ACCV ROOT ECC TSA EIDAS 2024, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT ECC TSA EIDAS 2024, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	69EB16073B1B8AF4959E8FB3D0F5FD2CA629471A	Feb 27 11:41:48 2024 GMT	Jan 26 11:41:47 2049 GMT	ACCADFEABB86DDFA7F2BA12EA3852BB90B3CD3DC39B58364C32DE8A2ABD06CBC
25	1	CN=ACCV ECC1 TSA, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT ECC TSA EIDAS 2024, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	09C28C6807A8AC01FE43D8C57506C53B22925CA4	Feb 27 14:21:45 2024 GMT	Feb 21 14:21:44 2048 GMT	677C8F5F17696DCC96F592C8B02EB50AE21A7A1C970997D4A7FEB93D094E9957
26	1	CN=ACCV QUALIFIED TSU ECC 2024, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ECC1 TSA, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	05C967D58C66D5CF7DB328BB8EAF5E1FA0854C44	Feb 27 15:32:37 2024 GMT	Feb 23 15:32:36 2039 GMT	7981E0E66CA8E1A81B2EF2A7F5502B8DDD831DE713326886A256FC9C1F890CBD
27	1	CN=ACCV ROOT RSA TLS 2024, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT RSA TLS 2024, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	381FDB936B069B920AF147A214762683478AD738	Feb 27 11:19:26 2024 GMT	Jan 26 11:19:25 2049 GMT	B40BFA8880A02F93025643C6DBBD39DF194A2854D076E167A2BD8467CF9E2C34
28	1	CN=ACCV RSA1 TLS, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	CN=ACCV ROOT RSA TLS 2024, organizationIdentifier=VATES-A40573396, O=ISTEC, L=BURJASSOT, ST=VALENCIA, C=ES	167A018DA5247A15433761A6AD5D8294A6424EE0	Feb 27 14:18:56 2024 GMT	Feb 23 14:18:55 2039 GMT	346440CF7674A529305545563322FCFB38F5A4B3F1E7E852DFF8A4B7A5EF72D1

Appendix B: CP/CPS documents in scope of the WebTrust audit

- **ACCV's Certification Practice Statement (CPS) and Policies (CP) for website authentication certificates**

Version	Begin Effective Date	End Effective Date	Changes
4.0.20 4.0.20 (MD)	13 March 2026	02 June 2026	Change in certificate validity. DNSSEC verification included. MPIC review and changes.
4.0.19 4.0.19 (MD)	25 November 2025	12 March 2026	Include reference to Mass Revocation Incident Preparation and Testing Plan. EKU change
4.0.18 4.0.18 (MD)	10 July 2025	24 November 2025	New internal cross SubCA
4.0.17 4.0.17 (MD)	03 June 2025	09 July 2025	Consolidation of CPS and CP
4.0.16*	12 February 2025	02 June 2025	New TLS hierarchy and review

***NOTE:** Website CPs and Website CPS were consolidated into CPS version 4.0.17 (03/06/2025). Website authentication CPS version 4.0.16 shall be read in conjunction with the following CPs for website authentication certificates:

- **CP for Qualified certificates for Electronic Office on a secure device** – v6.0.3 (12/02/2025)
- **CP for Qualified certificates for Electronic Office on software support** – v6.0.3 (12/02/2025)
- **CP for Qualified certificates for Websites Authentication** – v5.0.3 (12/02/2025)
- **CP for No Qualified certificates for Websites Authentication** – v2.0.3 (12/02/2025)

- **ACCV's Certification Practice Statement (CPS)**

Version	Begin Effective Date	End Effective Date	Changes
5.0.4	04 February 2026	-	Review and minor corrections
5.0.3	07 February 2025	03 February 2026	Review and minor corrections

- **Certification Policy (CP) for Qualified certs. for citizens on a secure device**

Version	Begin Effective Date	End Effective Date	Changes
9.0.4	04 February 2026	-	Review and change minor details
9.0.3	07 February 2025	03 February 2026	Review and change minor details

- **CP for Qualified certificates for citizens on software support**

Version	Begin Effective Date	End Effective Date	Changes
8.0.4	04 February 2026	-	Review minor changes
8.0.3	07 February 2025	03 February 2026	Review minor changes

- **CP for Qualified certificates for public employees on a secure device for signature– High level**

Version	Begin Effective Date	End Effective Date	Changes
2.0.4	04 February 2026	-	Review minor changes
2.0.3	07 February 2025	03 February 2026	Review minor changes

- **CP for Qualified certificates for public employees on a secure device for authentication – High level**

Version	Begin Effective Date	End Effective Date	Changes
2.0.4	04 February 2026	-	Review minor changes
2.0.3	07 February 2025	03 February 2026	Review minor changes

- **CP for Qualified certificates for public employees on a secure device – Intermediate level**

Version	Begin Effective Date	End Effective Date	Changes
6.0.4	04 February 2026	-	Review minor changes
6.0.3	07 February 2025	03 February 2026	Review minor changes

- **CP for Qualified certificates for public employees on software support – Intermediate level**

Version	Begin Effective Date	End Effective Date	Changes
4.0.4	04 February 2026	-	Review minor changes
4.0.3	07 February 2025	03 February 2026	Review minor changes

- **CP for Qualified certificates for public employees with pseudonym on a secure device**

Version	Begin Effective Date	End Effective Date	Changes
4.0.4	04 February 2026	-	Review minor changes
4.0.3	07 February 2025	03 February 2026	Review minor changes

- **CP for Qualified certificates for public employees with pseudonym on software support**

Version	Begin Effective Date	End Effective Date	Changes
3.0.4	04 February 2026	-	Review minor changes
3.0.3	07 February 2025	03 February 2026	Review minor changes

- **CP for Qualified certificates for legal representatives on a secure device for entities without legal personality**

Version	Begin Effective Date	End Effective Date	Changes
3.0.4	04 February 2026	-	Review minor changes
3.0.3	07 February 2025	03 February 2026	Review minor changes

- **CP for Qualified certs. for legal representatives on a secure device**

Version	Begin Effective Date	End Effective Date	Changes
3.0.4	04 February 2026	-	Review minor changes
3.0.3	07 February 2025	03 February 2026	Review minor changes

- **CP for Qualified certs. for legal representatives on software support**

Version	Begin Effective Date	End Effective Date	Changes
3.0.4	04 February 2026	-	Review minor changes
3.0.3	07 February 2025	03 February 2026	Review minor changes

- **CP for Qualified certificates for legal representatives on software support for entities without legal personality**

Version	Begin Effective Date	End Effective Date	Changes
3.0.4	04 February 2026	-	Review minor changes
3.0.3	07 February 2025	03 February 2026	Review minor changes

- **CP for Qualified certificates for employees belonging to a company on a secure device**

Version	Begin Effective Date	End Effective Date	Changes
5.0.4	04 February 2026	-	Review minor changes
5.0.3	07 February 2025	03 February 2026	Review minor changes

- **CP for Qualified certificates for employees belonging to a company on software support**

Version	Begin Effective Date	End Effective Date	Changes
3.0.4	04 February 2026	-	Review minor changes
3.0.3	07 February 2025	03 February 2026	Review minor changes

- **CP for Qualified Public Admin. eSeal Certificates on a secure device**

Version	Begin Effective Date	End Effective Date	Changes
5.0.4	04 February 2026	-	Review minor changes
5.0.3	07 February 2025	03 February 2026	Review minor changes

- **CP for Qualified Public Admin. eSeal Certificates on software support**

Version	Begin Effective Date	End Effective Date	Changes
5.0.4	04 February 2026	-	Review minor changes
5.0.3	07 February 2025	03 February 2026	Review minor changes

- **CP for Application certificates**

Version	Begin Effective Date	End Effective Date	Changes
5.0.4	04 February 2026	-	Review minor changes
5.0.3	07 February 2025	03 February 2026	Review minor changes

- **ACCV's TimeStamp Certification Policy**

Version	Begin Effective Date	End Effective Date	Changes
2.0.1	20 March 2021	-	Review 2021

- **ACCV's TimeStamp Certification Policy**

Version	Begin Effective Date	End Effective Date	Changes
3.0.1	02 July 2024	-	New hierarchy

Appendix C: Locations

Location Name	Location Type	Location	In-Scope for Physical and Environmental Control Testing
Corporate Headquarters	Main office	Burjassot (Valencia), Spain	Yes
Online CA hosting	Main Datacenter	Paterna (Valencia), Spain	Yes
Alternative Online CA hosting	Secondary Datacenter	Paterna (Valencia), Spain	Yes

Appendix D: Disclosure of incidents during the period

	Matter Topic	Matter Description
N/A, since no incidents occurred during the audit period.		

Other Matter:
During the reporting period, no Bugzilla entries were recorded qualifying as WebTrust incidents. However, the following entries are presented for informational purposes only:

- 2031663 - ACCV: Transition Plan for Existing Root
- 1988341 - Add ACCV ROOT RSA TLS 2024 and ACCV ROOT ECC TLS 2024 root certificates