Summarized report of the reasonable assurance work of independent auditors.

To the Mr. Administrators,
Root AC of ICP-Brazil
Brasília - DF

We have been hired by the National Institute of Information Technology (ITI) to perform a reasonable assurance service on the operational conformity of the internal controls established by the management of Root AC of ICP-Brazil to comply with the criteria listed in the DOC-ICP-01 – DECLARAÇÃO DE PRÁTICAS DE CERTIFICAÇÃO DA AUTORIDADE CERTIFICADORA RAIZ DA ICP-BRASIL and DOC-ICP-02 – POLÍTICA DE SEGURANÇA DA ICP-BRASIL, in compliance with the regulatory requirement of the DOC-ICP-08.01 – CRITÉRIOS PARA EMISSÃO DE PARECER DE AUDITORIA NA ICP-BRASIL, in the scope period from **September 9, 2022 to September 8, 2023.**

Responsibility of the independent auditors
According to the ***Reasonable assurance report of the independent auditors,*** We will express our conclusion on the assurance object, based on the evidence obtained, from the reasonable assurance work conducted in accordance with the Technical Communication CTO 01/12, approved by the Federal Accounting Council and drawn up based on NBC TO 3000 - Assurance Work Other than Audit and Review, issued by the Federal Accounting Council (CFC), which is equivalent to the International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ('ISAE 3000'), and other reference documents, as agreed with ITI, on 09/21/2023.This document is not the final report based, it is only at a summarized conclusion, and therefore, does not follow the standards set in said standard. For more details, see ***Reasonable assurance report of the independent auditors.*** These standards require us to plan and perform our work to obtain reasonable assurance about all material aspects in relation to the scope defined according to the criteria for issuing the report. The nature, timing and extent of the selected procedures depends on our professional judgment, including an assessment of the risks of material misstatement arising from fraud or error.

The reasonable assurance service involves the execution of procedures to obtain adequate and sufficient evidence that the aforementioned internal controls are adherent to the requirements cited in Annex I, extracted from the regulatory standards of the **ICP-Brasil DOC-ICP-01 – DECLARAÇÃO DE PRÁTICAS DE CERTIFICAÇÃO DA AUTORIDADE CERTIFICADORA RAIZ DA ICP-BRASIL and DOC-ICP-02 – POLÍTICA DE SEGURANÇA DA ICP- BRASIL.** The selected procedures depend on the independent auditor's judgment, including the assessment of the risks of the aforementioned internal controls not meeting the requirements significantly. In this regard, the selected procedures included:

(a) The planning of the work, considering the relevance, the volume of quantitative and qualitative information from internal controls related to the security of the digital

certification environment and the quality of their respective operational procedures, including measures for situations of rupture, contingency or emergency of the digital certification environment of the **Root AC of ICP-Brazil**;

(b) An understanding of the organizational structure involved, as well as the processes concerning the security of the operating environment and the quality of their respective operational procedures, as detailed in the body of the report; and

(c) The application of audit procedures for the evaluation of the design and operation of internal controls related to the security of the operating environment and the quality of their respective operational procedures, including the actions to be taken in the event of a contingency required by the cited regulations.

Responsibility of the entity's management
The ITI Management is responsible for the application of the criteria considering all aspects materially relevant to the assurance object. This responsibility includes the establishment and maintenance of internal controls that provide adequate security of the operating environment of the Root AC of ICP-Brazil's activities and the quality of its respective operational procedures, including measures for situations of disruption, contingency, or emergency of the digital certification environment, maintenance of relevant records, evidence and estimates for the preparation of the assurance object, free from material distortions arising from fraud or error.

Our Independence and Quality Management
We maintained our independence and confirmed that we comply with the requirements of the Code of Ethics for Professional Accountants, issued by the International Ethics Standards Board for Accountants and have the competencies and experience required to conduct this assurance work.

The reasonable assurance service involves the execution of procedures to obtain adequate and sufficient evidence that the entity is meeting the criteria contained in the reference documentation. The selected procedures depend on the independent auditor's judgment, including the assessment of the risks of internal controls not significantly meeting the evaluated requirements.

Conclusion
We believe that the evidence obtained is sufficient and appropriate to form the basis for our conclusion. The issuance of the conclusion for operational compliance audits of entities within the ICP-BRAZIL complies with the concepts established in document DOC-ICP-08.01. Therefore, the opinion follows the table below:

Grade	Conclusion	Situation
1	Appropriate	Absence of non-compliances.
2	Acceptable	Average risk assessment considered low.
3	Deficient	Average risk assessment considered medium.
4	Unsuitable	Average risk assessment considered high.
5	Unacceptable	Average risk assessment considered critical.

Considering the risk analysis methodology used, we obtained the following conclusion:

Grade	Conclusion	Situation
2	Acceptable	Average risk assessment considered low.

The "Acceptable" conclusion results from the identification of one or more situations of non-compliance during operational audit, which impacted one or more criteria of DOC-ICP 01 and DOC-ICP 02. For situations of non-compliance, we evaluated mitigating factors to address the risks attached to each established criterion.

Based on the procedures performed and detailed in the ***Reasonable assurance report of the independent auditors***, we identified that the Root AC of ICP-Brazil did not materialize any risk associated with the criteria listed in the reference documentation during the scope period from September 9, 2022 to September 8, 2023.

Restrictions on use and distribution

This report, in accordance with the purpose described in the first paragraph, is solely for the use of the Root Certification Authority and the National Institute of Information Technology - ITI, within the framework of the Brazilian Public Key Infrastructure – ICP - Brazil, and should not be presented or distributed to third parties for any use without prior authorization from Ernst & Young.

Rio de Janeiro, December 21, 2023.
ERNST & YOUNG
Independent Auditors S.S.

GUSTAVO DE SOUZA ROSA:05220562703

Digitally signed by GUSTAVO DE SOUZA ROSA:05220562703
DN: cn=GUSTAVO DE SOUZA ROSA:05220562703, c=BR, o=ICP-Brasil, ou=VIDEOCONFERENCIA, email=GUSTAVO.S.ROSA@BR.EY.COM
Date: 2023.12.21 16:45:30 -03'00'

Gustavo Rosa
CRC-RJ-134026/O
Partner