



INDEPENDENT ASSURANCE REPORT

To the management of Comsign Ltd. ("Comsign"):

Scope

We have been engaged, in a reasonable assurance engagement, to report on, for its Certification Authority (CA) operations at the Atidim Teach Park, building #4 Tel-Aviv, Israel, Comsign's

- disclosure of its business, key lifecycle management, certificate lifecycle management, and CA environmental control practices, and
- the effectiveness of its controls over:
 - key and certificate integrity;
 - the authenticity and confidentiality of subscriber and relying party information;
 - the continuity of key and certificate lifecycle management operations; and
 - the development, maintenance, and operation of CA systems integrity,

throughout the period from April 27, 2021 to April 26, 2022, for its CAs as enumerated in Attachment A self-signed Root Keys CAs and Subordinate CAs in scope.

Comsign does not escrow its CA keys, does not provide certificate rekey services, does not provide subscriber key escrow services, does not provide subscriber key management services, and does not provide subscriber key storage and recovery services. Accordingly, our audit did not extend to controls that would address those criteria.

Certification authority's responsibilities

Comsign's management is responsible for its disclosures and controls, including the provision of its described services in accordance with the [WebTrust Principles Criteria for Certification Authorities v2.2.2](#).

Our independence and quality control

We have complied with the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies Canadian 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.

אילת | נצרת עילית | מודיעין עילית | פתח תקווה | קרית שמונה | בני ברק | באר שבע | חיפה | ירושלים | תל אביב
08-6339911 | 04-6555888 | 08-9744111 | 077-7784180 | 077-5054906 | 073-7145300 | 077-7784100 | 04-8680600 | 02-6546200 | 03-6386868

משרד ראשי: בית אמות BDO, דרך מנחם בגין 48, תל אביב, 6618001 דוא"ל: bdo@bdo.co.il בקרו באתר שלנו: www.bdo.co.il

BDO Israel, an Israeli partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO is the brand name for the BDO network and for each of the BDO Member Firms



Auditor's responsibilities

Our responsibility is to express an opinion on the conformity of Comsign management's disclosures and controls with the [WebTrust Principles and Criteria for Certification Authorities v2.2.2](#) (the "WebTrust Criteria"), based on our procedures. We conducted our procedures in accordance with Canadian Standard on Assurance Engagements 3001, Direct Engagements, set out in the CPA Canada Handbook – Assurance. This standard requires that we plan and perform our procedures to obtain reasonable assurance about whether, in all significant respects, management's disclosures and controls conform to the WebTrust Criteria, and, accordingly, included:

- (1) obtaining an understanding of Comsign'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.

Relative effectiveness of controls

The relative effectiveness and significance of specific controls at Comsign 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

Because of the nature and inherent limitations of controls, Comsign'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, throughout the period from April 27, 2021 to April 26, 2022 Comsign has, in all significant respects:

- disclosed its business, key lifecycle management, certificate lifecycle management, and CA environment control practices in its:
 - Comsign's Certification Practice Statement (CPS) Version 5.1 ([English Version](#)).
 - Comsign's Certification Practice Statement (CPS) Version 5.1 ([Hebrew Version](#)).

אילת | נצרת עילית | מודיעין עילית | פתח תקווה | קרית שמונה | בני ברק | באר שבע | חיפה | ירושלים | תל אביב
08-6339911 | 04-6555888 | 08-9744111 | 077-7784180 | 077-5054906 | 073-7145300 | 077-7784100 | 04-8680600 | 02-6546200 | 03-6386868

משרד ראשי: בית אמות BDO, דרך מנחם בגין 48, תל אביב, 6618001 דוא"ל: bdo@bdo.co.il בקרו באתר שלנו: www.bdo.co.il

BDO Israel, an Israeli partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO is the brand name for the BDO network and for each of the BDO Member Firms



- maintained effective controls to provide reasonable assurance that:
 - Comsign provides its services in accordance with its 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;
 - subscriber information is properly authenticated (for the registration activities performed by Comsign; 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](#).

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

Use of the WebTrust seal

Comsign'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.

Ziv Haft

Certified Public Accountants (Isr.)
BDO Member Firm

Tel-Aviv, Israel
April 27, 2022

Auditor name: BDO Israel – Ziv Haft CPA

Auditor address: Derech Menachem Begin 48, Tel Aviv-Yafo 6618001, ISRAEL

אילת | נצרת עילית | מודיעין עילית | פתח תקווה | קרית שמונה | בני ברק | באר שבע | חיפה | ירושלים | תל אביב
08-6339911 | 04-6555888 | 08-9744111 | 077-7784180 | 077-5054906 | 073-7145300 | 077-7784100 | 04-8680600 | 02-6546200 | 03-6386868

משרד ראשי: בית אמות BDO, דרך מנחם בגין 48, תל אביב, 6618001 דוא"ל: bdo@bdo.co.il בקרו באתר שלנו: www.bdo.co.il

BDO Israel, an Israeli partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO is the brand name for the BDO network and for each of the BDO Member Firms

Attachment A

| | Comsign Global Root CA | ComSign International Root CA |
|--------------------------|---|--|
| Signature hash algorithm | SHA256 | SHA256 |
| Issuer | C = IL O = ComSign Ltd. CN = ComSign Global Root CA | C = IL O = ComSign Ltd. CN = ComSign International Root CA |
| Thumbprint | AE3B31BF8FD891079CF1DF34CBCE6E70D37FB5B0 | F69655B5E74B5DEE567FDDBAEB316F6C73FD53D3 |

| | ComSign ISA Global CA | ComSign Corporations CA | ComSign Professionals CA |
|--------------------------|---|---|---|
| Signature hash algorithm | SHA256 | SHA256 | SHA256 |
| Issuer | C=IL O=ComSign Ltd. CN=ComSign Global Root CA | C=IL O=ComSign Ltd. CN=ComSign Global Root CA | C=IL O=ComSign Ltd. CN=ComSign Global Root CA |
| Thumbprint | 89B68325D6C6BD4A46038E1020295E4A11096357 | 08D448DB12A0CA752CA5467D1F07D3701A15D59C | CF9E325FE3FD2DD6AF088DE48707FA1083934100 |

| | Comsign IDF CA | Comsign eIDAS CA | ComSign Organizational CA |
|--------------------------|--|---|---|
| Signature hash algorithm | SHA256 | SHA256 | SHA256 |
| Issuer | C=IL O=ComSign Ltd. CN=ComSign GlobalRoot CA | C=IL O=ComSign Ltd. CN=ComSign Global Root CA | C=IL O=ComSign Ltd. CN=ComSign Global Root CA |
| Thumbprint | f4cd0cecf7c9b0efcb35ba7b0b7d4c9a4873d549 | e3e89b4c6a4e8fda800ffbefe3a0875a99205621 | 45952024878231c949a066704a189707e3d52fae |

**Assertion of Management as to
its Disclosure of its Business Practices and its Controls Over
its Certification Authority Operations
during the period from April 27, 2021 through April 26, 2022**

April 27, 2022

Comsign Ltd. (“Comsign”) operates the Certification Authority (CA) services known as:- Root Keys: "Comsign Global Root CA" and "Comsign International Root CA"; Subordinate CAs: ComSign ISA Global CA, ComSign Corporations CA, ComSign Professionals CA, Comsign IDF CA, Comsign eIDAS CA and ComSign Organizational CA and provide the following CA services :

- Subscriber Registration
- Certificate Renewal
- Certificate Issuance
- Certificate Revocation
- Certificate Suspension
- Certificate Validation' and
- Subscriber key generation.

The management of Comsign is responsible for establishing and maintaining effective controls over its CA operations, including its CA business practices disclosure on its website, CA business practice management, CA environmental controls, CA key life cycle management controls, certificate lifecycle management controls, and subordinate CA certificate lifecycle management controls. These controls contain monitoring mechanisms and actions 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 Comsign's Certification Authority operations. Furthermore, because of changes in conditions, the effectiveness of controls may vary over time.

Comsign management has assessed its disclosure of its certificate practices and controls over its CA services. Based on that assessment, in Comsign Management's opinion, in providing its Certification Authority (CA) services at the Atidim Teach Park, building #4 Tel-Aviv, Israel, throughout the period from April 27, 2021 to April 26, 2022, Comsign has :

- disclosed its business, key life cycle management, certificate life cycle management and CA environmental control practices in its:
 - Comsign's Certification Practice Statement (CPS) Version 5.1 ([English Version](#)).

- Comsign's Certification Practice Statement (CPS) Version 5.1 ([Hebrew Version](#)).
- maintained effective controls to provide reasonable assurance that:
 - Comsign provides its services in accordance with its Certification Practice Statement.
- maintained effective controls to provide reasonable assurance that:
 - the integrity of the keys and certificates it manages is established and protected throughout their life cycles;
 - the integrity of subscriber keys and certificates it manages is established and protected throughout their life cycles;
 - Subscriber information is properly authenticated (for the registration activities performed by Comsign); 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

- Certificate Practice Statement (CPS)

CA Business Practices Management

- Certificate Policy Management
- Certification Practice Statement Management

CA Environmental Controls

- Security Management
- Asset Classification and Management
- Personnel Security
- Physical & Environmental Security
- Operations Management
- System Access Management
- Systems 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 Migration
- CA Key Archival and Destruction
- CA Key Compromise
- CA Cryptographic Hardware Lifecycle Management

Subscriber Key Lifecycle Management Controls

- CA-Provided Subscriber Key Generation Services
- Integrated Circuit Card (ICC) Lifecycle Management

Certificate Life Cycle Management Controls

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

Subordinate CA Certificate Lifecycle Management Controls

- Subordinate CA Certificate Lifecycle Management

Comsign does not escrow its CA keys, does not provide certificate rekey services, does not provide subscriber key escrow services, does not provide subscriber key management services, and does not provide subscriber key storage and recovery services. Accordingly, our assertion does not extend to controls that would address those criteria.

Yair Eisenstein, CEO
Comsign Ltd.

April 27, 2022