INDEPENDENT ASSURANCE REPORT

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

## Scope

We have been engaged, in a reasonable assurance engagement, to report on Comsign management's assertion that for its Certification Authority (CA) operations at Atidim Teach Park, building #4 Tel-Aviv, Israel, throughout the period from April 27, 2022 to April 26, 2023, for its CAs as enumerated in Attachment A self-signed Root Keys CAs and Subordinate CAs in scope for SSL Baseline Requirements and Network Security Requirements, Comsign's has:

- disclosed its SSL, certificate lifecycle management business practices in its in its:
  - Comsign's Certification Practice Statement (CPS) Version 5.1 ([English Version](#)).

Including its commitment to provide SSL certificates in conformity with the CA/Browser Forum Requirements on the Comsign website, and provided such services in accordance with its disclosed practices

- maintained effective controls to provide reasonable assurance that:
  - the integrity of keys and SSL certificates it manages is established and protected throughout their lifecycles; and
  - SSL subscriber information is properly authenticated (for the registration activities performed by Comsign)

- 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

And for its CAs as enumerated in Attachment A self-signed Root Keys CAs and Subordinate CAs in scope.
- maintained effective controls to provide reasonable assurance that it meets the Network and Certificate System Security Requirements as set forth by the CA/Browser Forum
in accordance with the [WebTrust Principles and Criteria for Certification Authorities - SSL Baseline with Network Security v2.6](#).

## Certification authority's responsibilities
Comsign'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 - SSL Baseline with Network Security v2.6](#).

| 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 |

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## 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.

The firm applies International Standard on Quality Control 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services 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. 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 Comsign's SSL certificate lifecycle management business practices, including its relevant controls over the issuance, renewal, and revocation of SSL certificates, and obtaining an understanding of Comsign's network and certificate system security to meet the requirements set forth by the CA/Browser Forum;

(2) selectively testing transactions executed in accordance with disclosed SSL certificate lifecycle management 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.

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

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 from April 27, 2022 to April 26, 2023 Comsign 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 - SSL Baseline with Network Security v2.6](#).

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 - SSL Baseline with Network Security v2.6](#), 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 - SSL Baseline with Network Security 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

Ziv Haft

Certified Public Accountants (Isr.)
BDO Member Firm

Tel-Aviv, Israel
April 27, 2023

Auditor name: BDO Israel – Ziv Haft CPA
Auditor address: Derech Menachem Begin 48, Tel Aviv-Yafo 6618001, ISRAEL

Attachment A

|  | ComSign International Root CA | Comsign Global Root CA |
|---|---|---|
| Signature hash algorithm | SHA256 | SHA256 |
| Issuer | CN = ComSign International Root CA<br>OU = ComSign Certification Authority<br>O = ComSign Ltd.<br>C = IL | CN = ComSign Global Root CA<br>O = ComSign Ltd.<br>C = IL |
| Thumbprint | f69655b5e74b5dee567fddbaeb316f6c73fd53d3 | ae3b31bf8fd891079cf1df34cbce6e70d37fb5b0 |

|  | ComSign Organizational CA | Comsign eIDAS CA |
|---|---|---|
| Signature hash algorithm | SHA256 | SHA256 |
| Issuer | CN = ComSign Global Root CA<br>O = ComSign Ltd.<br>C = IL | CN = ComSign Global Root CA<br>O = ComSign Ltd.<br>C = IL |
| Thumbprint | 45952024878231c949a066704a189707e3d52fae | e3e89b4c6a4e8fda800ffbeef3a0875a99205621 |

## Assertion by Management of Comsign Ltd Regarding Its Disclosure of its Certificate Practices and its Controls Over its SSL Certification Authority Services during the period from April 27, 2022 through April 26, 2023

Comsign Ltd. ("*Comsign*") operates the Certification Authority (CA) services known as "ComSign International Root CA", "Comsign Global Root CA", "ComSign Organizational CA" and "Comsign eIDAS CA" and provides SSL CA services.

The management of Comsign is responsible for establishing and maintaining effective controls over its SSL CA operations, including its network and certificate security system controls, its SSL CA business practices disclosure on its website, SSL key lifecycle management controls, and SSL 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 Comsign's Certification Authority operations. Furthermore, because of changes in conditions, the effectiveness of controls may vary over time.

Comsign management has assessed its disclosures of its certificate practices and controls over its SSL CA services. Based on that assessment, in Comsign management's opinion, in providing its SSL Certification Authority (CA) services at the Atidim Teach Park, building #4 Tel-Aviv, Israel, throughout the period from April 27, 2022 through April 26, 2023, Comsign has:

- disclosed its SSL certificate lifecycle management business practices in its:
  - Comsign's Certification Practice Statement (CPS) Version 5.1 ([English Version](English Version)).

Including its commitment to provide SSL certificates in conformity with the CA/Browser Forum Requirements on the Comsign website, and provided such services in accordance with its disclosed practices

- maintained effective controls to provide reasonable assurance that:
  - the integrity of keys and SSL certificates it manages is established and protected throughout their lifecycles; and
  - SSL subscriber information is properly authenticated (for the registration activities performed by Comsign

- 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

- maintained effective controls to provide reasonable assurance that it meets the Network and Certificate System Security Requirements as set forth by the CA/Browser Forum

Based on the [WebTrust Principles and Criteria for Certification Authorities - SSL Baseline with Network Security v2.6](WebTrust Principles and Criteria for Certification Authorities - SSL Baseline with Network Security v2.6).


**Yair Eisenstein, CEO**
**Comsign Ltd.**


April 27, 2023