



Report of Independent Accountants

To the Management of Comodo CA Limited

We have examined the [assertion](#) by the management of Comodo CA Limited (“Comodo”) that in providing its Certification Authority (“CA”) services at the Clifton, New Jersey, United States; Bradford, England, United Kingdom; and Manchester, England, United Kingdom locations for the ‘Comodo EV SGC SSL Certificate’, ‘Comodo EV SSL Certificate’ and ‘Comodo EV Multi-Domain SSL Certificate’ products, during the period from April 1, 2013 through March 31, 2014, Comodo has:

- Disclosed its EV certificate life cycle management policies and procedures, including its commitment to provide EV certificates in conformity with the [CA/Browser Forum Guidelines for Extended Validation](#), and provided such services in accordance with its disclosed practices in its [Certificate Practice Statement](#), and
- Maintained effective controls to provide reasonable assurance that:
 - EV Subscriber information was properly collected, authenticated (for the registration activities performed by Comodo) and verified, and
 - The integrity of keys and EV certificates it manages was established and protected throughout their life cycles.

based on the [AICPA/CICA WebTrust for Certification Authorities - Extended Validation Audit Criteria](#).

Comodo management is responsible for its assertion. Our responsibility is to express an opinion on management’s assertion based on our examination.

Comodo makes use of external registration authorities for specific subscriber registration activities as disclosed in Comodo’s business practice disclosures. Our examination did not extend to the controls of external registration authorities.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA), and, accordingly, included (1) obtaining an understanding of Comodo’s EV certificate life cycle management practices and procedures, including its relevant controls over the issuance, renewal and revocation of EV certificates; (2) selectively testing transactions executed in accordance with disclosed EV certificate life cycle 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 our examination provides a reasonable basis for our opinion.

The relative effectiveness and significance of specific controls at Comodo 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.



Because of the nature and inherent limitations of controls, Comodo'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.

In our opinion, for the period from April 1, 2013 through March 31, 2014, Comodo management's assertion, as set forth in the first paragraph, is fairly stated, in all material respects, based on the [AICPA/CICA WebTrust for Certification Authorities - Extended Validation Audit Criteria](#).

The WebTrust seal of assurance for Certification Authorities on Comodo's Web site 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

This report does not include any representation as to the quality of Comodo's services beyond those covered by the [AICPA/CICA WebTrust for Certification Authorities - Extended Validation Audit Criteria](#), nor the suitability of any of Comodo's services for any customer's intended purpose.

Ernst & Young LLP

September 10, 2014

**Assertion of Management as to
its Disclosure of its Business Practices and its Controls Over
its Extended Validation Operations
during the period from April 1, 2013 through March 31, 2014**

September 10, 2014

The management of Comodo has assessed the controls over its Extended Validation Certification Authorities services. Based on that assessment, in Comodo Management's opinion, in providing its Extended Validation Certification Authorities services for the 'Comodo EV SGC SSL Certificate', 'Comodo EV SSL Certificate' and 'Comodo EV Multi-Domain SSL Certificate' products at the Clifton, New Jersey, United States; Bradford, England, United Kingdom; and Manchester, England, United Kingdom locations during the period from April 1, 2013 through March 31, 2014, Comodo has:

- Disclosed its EV Certificate life cycle management practices and procedures, including its commitment to provide EV certificates in conformity with the [CA/Browser Forum Guidelines for Extended Validation](#), and provide such services in accordance with its disclosed practices in the [Certificate Practice Statement](#), and
- Maintained effective controls to provide reasonable assurance that:
 - EV Subscriber information was properly collected, authenticated (for the registration activities performed by Comodo) and verified, and
 - The integrity of keys and EV certificates it manages is established and protected throughout their life cycles.

based on the [AICPA/CICA WebTrust for Certification Authorities - Extended Validation Audit Criteria](#).

Melih Abdulhayoglu
Chief Executive Officer &
Chief Security Architect
Comodo CA Limited