

Report of Independent Accountants

To the Management of GlobalSign NV/SA,

We have examined the assertion by the management of GlobalSign NV/SA that in providing its Certification Authority (CA) services known as "GlobalSign Extended Validation Certification Services" at Leuven, Martelarenlaan 38, location for the Root CAs "GlobalSign Root CA - R1", "GlobalSign Root CA - R2", "GlobalSign Root CA - R3", "GlobalSign Root CA - R4", "GlobalSign Root CA - R5", "GlobalSign Root CA - R6", "GlobalSign Root CA - R7", "GlobalSign Root CA - R8" during the period from April 1, 2015 through March 31, 2016, GlobalSign NV/SA has:

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

based on the [WebTrust for Certification Authorities - Extended Validation SSL Audit Criteria, Version 1.4.5](#).

GlobalSign NV/SA's management is responsible for its assertion. Our responsibility is to express an opinion on management's assertion based on our examination.

GlobalSign NV/SA makes use of external registration authorities for specific subscriber registration activities as disclosed in GlobalSign NV/SA'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, and accordingly, included (1) obtaining an understanding of GlobalSign NV/SA's key and certificate life cycle 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 life cycle management operations, and over development, maintenance and operation of systems integrity, (2) selectively testing transactions executed in accordance with disclosed key and certificate life cycle management business practices,

Because of inherent limitations in controls, errors or fraud may occur and not be detected. Furthermore, the projection of any conclusions, based on our findings, to future periods is

subject to the risk that the validity of such conclusions may be altered because of changes made to the system or controls, the failure to make needed changes to the system, or deterioration in the degree of effectiveness of the controls.

In our opinion, for the period April 1, 2015 through March 31, 2016, GlobalSign NV/SA management's assertion, as set forth in the first paragraph, is fairly stated, in all material respects, based on the [WebTrust for Certification Authorities - Extended Validation SSL Audit Criteria, Version 1.4.5](#).

The WebTrust seal of assurance for certification authorities on GlobalSign NV/SA'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

The relative effectiveness and significance of specific controls at GlobalSign NV/SA 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.

This report does not include any representation as to the quality of GlobalSign NV/SA's services beyond those covered by the [WebTrust for Certification Authorities - Extended Validation SSL Audit Criteria, Version 1.4.5](#), nor the suitability of any of GlobalSign NV/SA's services for any customer's intended purpose.

Ernst & Young Bedrijfsrevisoren Bcvba



Christel Weymeersch

Partner

June 10, 2016



Assertion of Management as to its Disclosure of its Business Practices and its Controls over its Extended Validation SSL Authority Operations during the period from April 1, 2015 through March 31, 2016

June 10, 2016

Our Commitment to Security, Controls and Integrity:

GlobalSign NV/SA is committed to providing the highest level of security, controls, and integrity to support our Extended Validation certification authority branded “GlobalSign Extended Validation Certification Services” in accordance with its disclosed practices described in the [Certification Practice Statement](#). To that end, we have subjected our certification authority business practices to the WebTrust for Extended Validation SSL program.

Our Assertion With Respect to WebTrust for Extended Validation SSL

Management has assessed the controls over its Extended Validation Certification Authority (CA) operations. Based on that assessment, in GlobalSign management’s opinion, in providing its Extended Validation CA services at Leuven, Martelarenlaan 38, location for the Root CAs “GlobalSign Root CA – R1”, “GlobalSign Root CA – R2”, “GlobalSign Root CA – R3”, “GlobalSign Root CA – R4”, “GlobalSign Root CA – R5”, “GlobalSign Root CA – R6”, “GlobalSign Root CA – R7”, “GlobalSign Root CA – R8” during the period from April 1, 2015 through March 31, 2016, GlobalSign NV/SA has:

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

based on the [WebTrust for Certification Authorities – Extended Validation SSL Audit Criteria, Version 1.4.5](#).

GlobalSign
Leuven, Belgium

Koji Takenobu
Board member