

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 Root CA" and "Adobe Certified Document Services CA" at Leuven, Martelarenlaan 38, 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 of April 1, 2015 through March 31, 2016, GlobalSign NV/SA has:

- ▶ Disclosed its Business, Key Life Cycle Management, Certificate Life Cycle Management and CA Environment Control practices and provided such services in accordance with its disclosed practices:
 - [Certification Practice Statement](#) and
 - [Certificate Policy](#)

- ▶ Maintained effective controls to provide reasonable assurance that:
 - The CA's [Certification Practice Statement](#) was consistent with its [Certificate Policy](#);
 - The CA provided its services in accordance with its [Certificate Policy](#) and [Certification Practice Statement](#);
 - The integrity of keys and certificates it managed was established and protected throughout their life cycles;
 - The integrity of subscriber keys and certificates it managed was established and protected throughout their life cycles;
 - Subscriber information was properly authenticated (for the registration activities performed by the CA);
 - Subordinate CA certificate requests were accurate, authenticated and approved;
 - Logical and physical access to CA systems and data was restricted to authorized individuals;
 - The continuity of key and certificate management operations was maintained; and
 - CA systems development, maintenance and operations were properly authorized and performed to maintain CA systems integrity,

based on the [Trust Service Principles and Criteria for Certification Authorities, Version 2.0](#).

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.

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, (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.

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 of 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 [Trust Service Principles and Criteria for Certification Authorities, Version 2.0](#).

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 [Trust Service Principles and Criteria for Certification Authorities, Version 2.0](#), nor the suitability of any of GlobalSign NV/SA's services for any customer's intended purpose.



Ernst & Young Bedrijfsrevisoren Bcvba

A handwritten signature in black ink, which appears to read 'Weymeersch', is written over a horizontal line.

Christel Weymeersch, Partner

June 10, 2016



Assertion of Management as to its Disclosure of its Business Practices and its Controls Over its Certification Authority Operations during the period of 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 certification authority branded “GlobalSign 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 Certification Authorities program.

Our Assertion With Respect to WebTrust for Certification Authorities

GlobalSign NV/SA operates its Certification Authority (CA) services known as “GlobalSign Root CA” and “Adobe Certified Document Services CA” and which provide the following activities:

- Subscriber key management services
- Subscriber registration
- Certificate renewal
- Certificate issuance
- Certificate distribution
- Certificate revocation
- Certificate status information processing [using an online repository]

Our assertion is limited to the following Root CAs:

- GlobalSign Root CA – R1 with serial number 04000000001154b5ac394
- GlobalSign Root CA – R2 with serial number 040000000010f8626e60d
- GlobalSign Root CA – R3 with serial number 0400000000121585308a2
- GlobalSign Root CA – R4 with serial number 2a38a41c960a04de42b228a50be8349802
- GlobalSign Root CA – R5 with serial number 605949e0262ebb55f90a778a71f94ad86c
- GlobalSign Root CA – R6 with serial number 45e6bb038333c3856548e6ff4551
- GlobalSign Root CA – R7 with serial number 481b6a06a6233b90a629e6d722d5
- GlobalSign Root CA – R8 with serial number 481b6a09f4f960713afe81cc86dd

Management of GlobalSign NV/SA is responsible for establishing and maintaining effective controls over its CA operations, including CA business practices (disclosed in the [Certification Practice Statement](#)), service integrity (including key and certificate life cycle management controls), and CA environmental 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 provide only reasonable assurance with respect to GlobalSign NV/SA’s CA operations. Furthermore because of changes in conditions, the effectiveness of controls may vary over time.



Management of GlobalSign NV/SA has assessed the disclosure of its certificate practices and its controls over its CA operations. Based on that assessment, in GlobalSign NV/SA management's opinion, in providing its CA services known as GlobalSign Root CA and Adobe Certified Document Services at Leuven, Martelarenlaan 38, during the period of April 1, 2015 through March 31, 2016, GlobalSign NV/SA has:

- Disclosed its Business, Key Life Cycle Management, Certificate Life Cycle Management and CA Environment Control practices and provided such services in accordance with its disclosed practices:
 - [Certification Practice Statement](#) and
 - [Certificate Policy](#)
- Maintained effective controls to provide reasonable assurance that:
 - The CA's [Certification Practice Statement](#) was consistent with its [Certificate Policy](#);
 - The CA provided its services in accordance with its [Certificate Policy](#) and [Certification Practice Statement](#);
 - The integrity of keys and certificates it managed was established and protected throughout their life cycles;
 - The integrity of subscriber keys and certificates it managed was established and protected throughout their life cycles;
 - Subscriber information was properly authenticated (for the registration activities performed by the CA);
 - Subordinate CA certificate requests were accurate, authenticated and approved;
 - Logical and physical access to CA systems and data was restricted to authorized individuals;
 - The continuity of key and certificate management operations was maintained; and
 - CA systems development, maintenance and operations were properly authorized and performed to maintain CA systems integrity

based on the [Trust Service Principles and Criteria for Certification Authorities, Version 2.0](#) including the following:

CA Business Practices Disclosure

CA Business Practices Management

Certificate Policy Management

Certification Practice Statement Management

CP and CPS Consistency

Service Integrity

CA Key Life Cycle Management Controls

CA Key Generation

CA Key Storage, Backup, and Recovery

CA Public Key Distribution

CA Key Usage

CA Key Archival and Destruction

CA Key Compromise

CA Cryptographic Hardware Life Cycle Management



GlobalSign
GMO INTERNET GROUP

Subscriber Key Life Cycle Management Controls
CA- Provided Subscriber Key Generation Services
Requirements for Subscriber Key Management

Certificate Life Cycle Management Controls
Subscriber Registration
Certificate Renewal
Certificate Issuance
Certificate Distribution
Certificate Revocation
Certificate Validation

Subordinate CA Certificate Life Cycle Management Controls
Subordinate CA Certificate Life Cycle Management

CA Environmental Controls

Security Management
Asset Classification and Management
Personnel Security
Physical and Environmental Security
Operations Management
System Access Management
Systems Development and Maintenance
Business Continuity Management
Monitoring and Compliance
Audit Logging

GlobalSign
Leuven, Belgium

Koji Takenobu
Board Member