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## REPORT OF THE INDEPENDENT ACCOUNTANT

To the management of GlobalSign NV/SA:

We have examined GlobalSign NV/SA management's assertion that for its Certification Authority (CA) operations in Japan, Singapore, and the United Kingdom, throughout the period April 1, 2016 to March 31, 2017 for its CAs as enumerated in [Appendix B](#), GlobalSign NV/SA has:

- disclosed its extended validation code signing ("EV CS") certificate lifecycle management business practices in the applicable version of its Certification Practice Statement and Certificate Policy enumerated in [Appendix A](#), including its commitment to provide EV CS certificates in conformity with the CA/Browser Forum Guidelines in the GlobalSign NV/SA [repository](#), and provided such services in accordance with its disclosed practices
- maintained effective controls to provide reasonable assurance that:
  - the integrity of keys and EV CS certificates it manages is established and protected throughout their lifecycles; and
  - EV CS subscriber information is properly authenticated for the registration activities performed by GlobalSign NV/SA
- maintained effective controls to provide reasonable assurance that:
  - requests for EV CS Signing Authority and EV CS Timestamp Authority certificates are properly authenticated; and
  - certificates issued to EV CS Signing Authorities and EV CS Timestamp Authorities are not valid for a period longer than specified by the CA/Browser Forum
- maintained effective controls to provide reasonable assurance that its EV CS Signing Authority and EV CS Timestamp Authority are operated in conformity with CA/Browser Forum Guidelines

based on the [WebTrust Principles and Criteria for Certification Authorities - Extended Validation Code Signing v1.1](#). 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.

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. Our examination did not extend to controls at individual subscriber and relying party locations and we have not evaluated the effectiveness of such controls.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement



of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Because of the nature and inherent limitations of controls, GlobalSign NV/SA'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 management's assertion, as referred to above, is fairly stated, in all material respects.

This report does not include any representation as to the quality of GlobalSign NV/SA's services other than its CA operations in Japan, Singapore, United Kingdom, nor the suitability of any of GlobalSign NV/SA's services for any customer's intended purpose.

GlobalSign NV/SA's use of the WebTrust for Certification Authorities - Extended Validation Code Signing 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.

BDO USA, LLP

Certified Public Accountants  
St. Louis, Missouri  
July 26, 2017

## **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, 2016 through March 31, 2017**

July 26, 2017

### **Our Commitment to Security, Controls and Integrity:**

GlobalSign CA 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, enumerated in [Appendix A](#). To that end, we have subjected our certification authority business practices to the WebTrust for Certification Authorities program.

### **Our Assertion with Respect to Extended Validation – Code Signing (“EV-CS”)**

GlobalSign NV/SA operates the Certification Authority (“CA”) services, as enumerated in [Appendix B](#), and provides Extended Validation Code Signing (“EV CS”) CA services.

The management of GlobalSign NV/SA is responsible for establishing and maintaining effective controls over its EV CS CA operations, including its EV CS CA business practices disclosure on its [repository](#), EV CS key lifecycle management controls, EV CS certificate lifecycle management controls, EV CS Signing Authority and EV CS Timestamp Authority 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 GlobalSign NV/SA’s Certification Authority operations. Furthermore, because of changes in conditions, the effectiveness of controls may vary over time.

GlobalSign NV/SA management has assessed its disclosures of its certificate practices and controls over its EV CS CA services. Based on that assessment, in GlobalSign NV/SA management’s opinion, in providing its EV CS CA services in Japan, Singapore, and the United Kingdom throughout the period April 1, 2016 to March 31, 2017, GlobalSign NV/SA has:

- disclosed its EV CS certificate lifecycle management business practices in its applicable versions of the Certification Practice Statement and Certificate Policy, as enumerated in [Appendix A](#), including its commitment to provide EV CS certificates in conformity with the CA/Browser Forum Guidelines in the GlobalSign NV/SA [repository](#), and provided such services in accordance with its disclosed practices
- maintained effective controls to provide reasonable assurance that:
  - the integrity of keys and EV CS certificates it manages is established and protected throughout their lifecycles; and
  - EV CS subscriber information is properly authenticated, for the registration activities performed by GlobalSign NV/SA



**GlobalSign**  
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- maintained effective controls to provide reasonable assurance that:
  - requests for EV CS Signing Authority and EV CS Timestamp Authority certificates are properly authenticated; and
  - certificates issued to EV CS Signing Authorities and EV CS Timestamp Authorities are not valid for a period longer than specified by the CA/Browser Forum
- maintained effective controls to provide reasonable assurance that its EV CS Signing Authority and EV CS Timestamp Authority are operated in conformity with CA/Browser Forum Guidelines

based on the [WebTrust Principles and Criteria for Certification Authorities – Extended Validation Code Signing v1.1.](#)

GlobalSign  
Leuven, Belgium

A handwritten signature in black ink, appearing to read 'Koji Takenobu'.

Koji Takenobu  
Board Member



## Appendix A - Certification Practice Statements and Certificate Policies in Scope

<b>Certification Practice Statement</b>	<b>Begin Effective Date</b>	<b>End Effective Date</b>
<a href="#">Version 8.0</a>	August 20, 2015	May 1, 2016
<a href="#">Version 8.1</a>	May 2, 2016	June 15, 2016
<a href="#">Version 8.2</a>	June 16, 2016	August 21, 2017
<a href="#">Version 8.3</a>	August 22, 2016	February 1, 2017
<a href="#">Version 8.4</a>	February 2, 2017	Current

<b>Certification Policy</b>	<b>Begin Effective Date</b>	<b>End Effective Date</b>
<a href="#">Version 5.0</a>	August 20, 2015	May 1, 2016
<a href="#">Version 5.1</a>	May 2, 2016	June 15, 2016
<a href="#">Version 5.2</a>	June 16, 2016	August 21, 2017
<a href="#">Version 5.3</a>	August 22, 2016	February 1, 2017
<a href="#">Version 5.4</a>	February 2, 2017	Current



Appendix B – In-Scope CAs

Root Cas	Serial Number	SHA1 Thumbprint
CN = GlobalSign Root CA OU = Root CA O = GlobalSign nv-sa C = BE	04 00 00 00 00 01 15 4b 5a c3 94	b1 bc 96 8b d4 f4 9d 62 2a a8 9a 81 f2 15 01 52 a4 1d 82 9c
CN = GlobalSign O = GlobalSign OU = GlobalSign Root CA - R2 *	04 00 00 00 00 01 0f 86 26 e6 0d	75 e0 ab b6 13 85 12 27 1c 04 f8 5f dd de 38 e4 b7 24 2e fe
CN = GlobalSign O = GlobalSign OU = GlobalSign Root CA - R3	04 00 00 00 00 01 21 58 53 08 a2	d6 9b 56 11 48 f0 1c 77 c5 45 78 c1 09 26 df 5b 85 69 76 ad
CN = GlobalSign O = GlobalSign OU = GlobalSign ECC Root CA - R4 *	2a 38 a4 1c 96 0a 04 de 42 b2 28 a5 0b e8 34 98 02	69 69 56 2e 40 80 f4 24 a1 e7 19 9f 14 ba f3 ee 58 ab 6a bb
CN = GlobalSign O = GlobalSign OU = GlobalSign ECC Root CA - R5	60 59 49 e0 26 2e bb 55 f9 0a 77 8a 71 f9 4a d8 6c	1f 24 c6 30 cd a4 18 ef 20 69 ff ad 4f dd 5f 46 3a 1b 69 aa
CN = GlobalSign O = GlobalSign OU = GlobalSign Root CA - R6	45 e6 bb 03 83 33 c3 85 65 48 e6 ff 45 51	80 94 64 0e b5 a7 a1 ca 11 9c 1f dd d5 9f 81 02 63 a7 fb d1
CN = GlobalSign Root CA - R7 OU = Root CA O = GlobalSign nv-sa C = BE	48 1b 6a 06 a6 23 3b 90 a6 29 e6 d7 22 d5	c0 f6 29 8e 78 38 ca 4b f6 71 7c ef 2d de eb 57 e3 56 61 fc
CN = GlobalSign Root CA - R8 OU = Root CA O = GlobalSign nv-sa C = BE	48 1b 6a 09 f4 f9 60 71 3a fe 81 cc 86 dd	62 01 ff ce 4f 09 cd c7 e0 2f e1 10 f4 fd 67 f0 37 1a 2f 2a

\* - Google Inc. assumed operations of the GlobalSign Root CA - R2 and GlobalSign ECC Root CA - R4 roots on August 11, 2016. GlobalSign NV/SA operated these roots prior to August 11, 2016 and was responsible for the key generation for these roots.

Other Cas	Serial Number	SHA1 Thumbprint
CN = GlobalSign CodeSigning CA - G2 O = GlobalSign nv-sa C = BE	04 00 00 00 00 01 2f 4e e1 35 5c	90 00 40 17 77 dd 2b 43 39 3d 7b 59 4d 2f f4 cb a4 51 6b 38
CN = GlobalSign CodeSigning CA - G3 O = GlobalSign nv-sa C = BE	47 c3 0f fe fc 22 bb 28 0f 96 fe a7 52 51	f1 e7 b6 c0 c1 0d a9 43 6e cc 04 ff 5f c3 b6 91 6b 46 cf 4c
CN = GlobalSign CodeSigning CA - SHA256 - G2 O = GlobalSign nv-sa C = BE	47 2c cb a9 49 bb 94 24 e9 8f 41 6f ad 41	90 5f 59 6a ae 77 14 15 56 43 60 6e aa 5c 83 0b 0b 1b 43 9a
CN = GlobalSign Extended Validation CodeSigning CA -	04 00 00 00 00 01 31 89 c6 4d e1	4f 5e a6 a9 e4 ba 30 a4 57 5d ea d4 e4 e9 d3 b2



SHA256 - G2 O = GlobalSign nv-sa C = BE		da 66 ea 7b
CN = GlobalSign Extended Validation CodeSigning CA - SHA256 - G3 O = GlobalSign nv-sa C = BE	48 1b 6a 07 a9 42 4c 1e aa fe f3 cd f1 0f	87 a6 3d 9a db 62 7d 77 78 36 15 3c 68 0a 3d fc f2 7d e9 0c

\*\* - On October 31, 2016, GlobalSign EV Certificate issuance was changed from GlobalSign Extended Validation CA - SHA256 - G2 CAs under GlobalSign Root CA - R2 to new CAs under GlobalSign Root CA - R3. Under the root sale agreement, between GlobalSign NV/SA and Google Inc., GlobalSign NV/SA was permitted to continue using the GlobalSign Extended Validation CA - SHA256 - G2 CAs under GlobalSign Root CA - R2 through the end of 2016.