

Report of Independent Accountants

To the Management of Globalsign SA/NV,

We have examined the [assertion by the management](#) of Globalsign SA/NV, that in providing its Certification Authority (CA) services at Leuven, Ubicenter: Philipssite 5, during the period from April 1, 2007 to March 31, 2008, Globalsign SA/NV has:

- ▶ Disclosed its key and certificate life cycle management business and information privacy practices in the Certificate Policy, and provided such services in accordance with its disclosed practices in the [Certificate Practice Statement](#), and
- ▶ Maintained effective controls to provide reasonable assurance that:
 - Subscriber information was properly authenticated (for the registration activities performed by Globalsign SA/NV);
 - The integrity of keys and certificates it managed was established and protected throughout their life cycles;
 - Subscriber and relying party information was restricted to authorized individuals and protected from uses not specified in the CA's business practices disclosure;
 - The continuity of key and certificate life cycle management operations was maintained; and
 - CA systems development, maintenance and operations were properly authorized and performed to maintain CA systems integrity,

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

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

Globalsign makes use of external registration authorities for specific subscriber registration activities as disclosed in GlobalSign's business practice disclosures. Our examination did not extend to the control 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 SA/NV's key and certificate life cycle management business and information privacy practices and its controls over key and certificate integrity, over the authenticity and privacy 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 and information privacy 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.

In our opinion, for the period April 1, 2007 to March 31, 2008, Globalsign SA/NV 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 Criteria.

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.

The WebTrust seal of assurance for certification authorities on Globalsign'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 SA/NV 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 SA/NV's services beyond those covered by the WebTrust for Certification Authorities Criteria, nor the suitability of any of Globalsign SA/NV's services for any customer's intended purpose.

Ernst & Young Bedrijfsrevisoren

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

Christel Weymeersch

Partner

June 11, 2008



Assertion of Management as to its Disclosure of its Business Practices and its Controls Over its Certification Authority Operations during the period from April 1, 2007 through March 31, 2008

May 28th, 2008

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 statements at http://www.globalsign.com/repository/GlobalSign_CPS_v6.0.pdf and http://www.globalsign.com/repository/GlobalSign_AdobeCDS_CPS_v1.1.pdf. To that end, we have subjected our certification authority business practices to the AICPA/CICA WebTrust for Certification Authorities program.

Our Assertion With Respect to WebTrust for Certification Authorities

GlobalSign operates 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 suspension
- Certificate status information processing [using an online repository]

Our assertion is limited to the following Root and Issuing CA's:

- The “GlobalSign Root CA” with serial number 02:00:00:00:00:00:D6:78:B7:94:05;
- The “GlobalSign Root CA – R2” with serial number 04:00:00:00:00:01:0F:86:26:E6:0D;
- “GlobalSign CA for Adobe” with fingerprint 80 d3 99 9b a8 93 02 2e 68 de b4 9e 19 f8 06 3f 8a d1 91 af. Only including CA Operations managed by GlobalSign.

Management of GlobalSign is responsible for establishing and maintaining effective controls over its CA operations, including CA business practices disclosure at <http://www.globalsign.com/repository/>, 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.



SIGNING SERVICES WEB SECURITY MOBILE SECURITY GLOBAL SUPPORT

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<http://www.globalsign.com> – info@globalsign.com

VAT: BE 459.134.256 - HR: B607752

Fortis: 210-0690279-79 - swift code: GE BABEBB36A - IBAN: BE58 2100 6902 7979



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's CA operations. Furthermore because of changes in conditions, the effectiveness of controls may vary over time.

Management has assessed the controls over its CA operations. Based on that assessment, in GlobalSign Management's opinion, in providing its CA services known as GlobalSign Root CA and Adobe Certified Document Services, during the period from April 1, 2007 through March 31, 2008, GlobalSign has:

- Disclosed its key and certificate life cycle management business and information privacy practices and provided such services in accordance with its disclosed practices described in the certification practice statements at <http://www.globalsign.com/repository/>
- Maintained effective controls to provide reasonable assurance that:
 - Subscriber information was properly authenticated (for the registration activities performed by GlobalSign and authorized independent third party registration authorities) and
 - The integrity of keys and certificates it managed was established and protected throughout their life cycles and
 - Subscriber and relying party information was restricted to authorized individuals and protected from uses not specified in the CA's business practices disclosure at <http://www.globalsign.com/repository/> ;
 - The continuity of key and certificate life cycle management operations was maintained; and
 - CA systems development, maintenance and operations were properly authorized and performed to maintain CA systems integrity

based on the AICPA/CICA WebTrust for Certification Authorities Criteria http://www.cpawebtrust.org/CertAuth_fin.htm including the following:

CA Business Practices Disclosure

Service Integrity

Key Life Cycle Management Controls

CA Key Generation
CA Key Storage, Backup, and Recovery
CA Public Key Distribution
CA Key Usage
CA Key Destruction
CA Key Archival
CA Cryptographic Hardware Life Cycle Management



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Certificate Life Cycle Management Controls

Subscriber Registration
Certificate Renewal
Certificate Issuance
Certificate Distribution
Certificate Revocation
Certificate Suspension
Certificate Status Information Processing

CA Environmental Controls

Certification Practice Statement and Certificate Policy Management
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
Event Journaling

GlobalSign
Leuven, Belgium

Steve Roylance
Business Development Director



SIGNING SERVICES



WEB SECURITY



MOBILE SECURITY



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