

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 EV key and certificate life cycle management practices and procedures, including its commitment to provide EV Certificates in conformity with CA/Browser Forum Guidelines for Extended Validation www.cabforum.org and provided such services in accordance with its disclosed practices at http://www.globalsign.com/repository/GlobalSign_CPS_v6.0.pdf and that those practices and procedures:
- ▶ Maintained effective controls to provide reasonable assurance that:
 - EV Subscriber information was properly authenticated (for the registration activities performed by GlobalSign) 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 Extended Validation 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 - Extended Validation 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 - Extended Validation 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 Extended Validation Authority Operations during the period from April 1, 2007 through March 31, 2008

May 28 , 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 Extended Validation certification authority branded "GlobalSign Extended Validation Certification Services" in accordance with its disclosed practices described in the certification practice statement at http://www.globalsign.com/repository/GlobalSign_CPS_v6.0.pdf . To that end, we have subjected our certification authority business practices to the AICPA/CICA WebTrust for Extended Validation.

Our Assertion With Respect to WebTrust for Extended Validation

Management has assessed the controls over its CA operations. Based on that assessment, in GlobalSign management's opinion, in providing its Extended validation Certification Authority (CA) services at <http://www.globalsign.com>, during the period from April 1, 2007 through March 31, 2008, GlobalSign:

- Disclosed its EV key and certificate life cycle management practices and procedures, including its commitment to provide EV Certificates in conformity with CA/Browser Forum Guidelines for Extended Validation www.cabforum.org and provided such services in accordance with its disclosed practices at http://www.globalsign.com/repository/GlobalSign_CPS_v6.0.pdf and that those practices and procedures:-
- Maintained effective controls to provide reasonable assurance that:
 - EV Subscriber information was properly authenticated (for the registration activities performed by GlobalSign) and
 - The integrity of keys and EV certificates it manages is established and protected throughout their life cycles

GlobalSign
Leuven, Belgium

Steve Roylance
Business Development Director



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