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## INDEPENDENT ASSURANCE REPORT

### WebTrust for Certification Authorities - Mark Certificates

*To the management of GlobalSign NV/SA ('GlobalSign'):*

#### Scope

We have been engaged, in a reasonable assurance engagement, to report on GlobalSign management's assertion that for its Certification Authority (CA) operations at its locations as detailed in [Appendix C](#), throughout the period July 15, 2024 to March 31, 2025 for its CAs as enumerated in [Appendix B](#), GlobalSign has:

- disclosed its Mark Certificate ("MC") practices and procedures in the applicable versions of the Certificate Practice Statements and Certificate Policies, as enumerated in [Appendix A](#), including its commitment to provide MC certificates in conformity with the applicable [Minimum Security Requirements for Issuance of Mark Certificates](#), and provided such services in accordance with its disclosed practices;
- maintained effective controls to provide reasonable assurance that:
  - MC subscriber information was properly collected, authenticated (for the registration activities performed by GlobalSign) and verified;
  - the integrity of CA keys it manages is established and protected throughout their life cycles.
- maintained effective controls to provide reasonable assurance that:
  - logical and physical access to CA systems and data is restricted to authorized individuals;
  - the continuity of key and certificate management operations is maintained; and
  - CA systems development, maintenance, and operations are properly authorized and performed to maintain CA systems integrity

in accordance with the [WebTrust Principles and Criteria for Mark Certificates, version 1.7](#).

#### Certification authority's responsibilities

GlobalSign's management is responsible for its assertion, including the fairness of its presentation, and the provision of its described services in accordance with the WebTrust Principles and Criteria for Mark Certificates, version 1.7.

#### Our independence and quality control

We have complied with the independence and other ethical requirements of the *Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and



GlobalSign NV/SA

Subject: Independent Auditor's Report WebTrust for MC

due care, confidentiality and professional behaviour. Therefore, we are independent of GlobalSign and complied with other ethical requirements in accordance with the Code of Ethics of NOREA (IT Auditors Association in The Netherlands) and the Code of Ethics for Professional Accountants, a regulation with respect to independence of the NBA, Royal Netherlands Institute of Chartered Accountants.

The firm applies the International Standard on Quality Management (ISQM) 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements* and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements. We also apply the '*Reglement Kwaliteitsbeheersing NOREA*' (RKBN, Regulations for Quality management systems) and, accordingly, maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### **Practitioner's responsibilities**

Our responsibility is to express an opinion on management's assertion based on our procedures. We conducted our procedures in accordance with International Standard on Assurance Engagements 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, issued by the International Auditing and Assurance Standards Board and the related Dutch Directive 3000A '*Attest-opdrachten*' (Attestation engagements), as issued by NOREA, the IT Auditors Association in The Netherlands. These standards requires that we plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, management's assertion is fairly stated, and, accordingly, included:

1. obtaining an understanding of GlobalSign's MC certificate lifecycle management business practices, including its relevant controls over the issuance, renewal, and revocation of MC certificates;
2. selectively testing transactions executed in accordance with disclosed MC certificate lifecycle management 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 the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

GlobalSign's management has disclosed to us the attached comments ([Appendix D](#)) that have been posted publicly in the online forums of the Bugzilla site, as well as the online forums of individual internet browsers that comprise the CA/Browser Forum. We have considered the nature of these comments in determining the nature, timing and extent of our procedures.

The relative effectiveness and significance of specific controls at GlobalSign 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.



*GlobalSign NV/SA*

*Subject: Independent Auditor's Report WebTrust for MC*

We have performed no procedures to evaluate the effectiveness of controls at individual subscriber and relying party locations.

### **Inherent limitations**

There are inherent limitations in the effectiveness of any system of internal control, including the possibility of human error and the circumvention of controls. For example, because of their nature, controls may not prevent, or detect unauthorised access to systems and information, or failure to comply with internal and external policies or requirements. Also, the projection to the future of any conclusions based on our findings is subject to the risk that controls may become ineffective.

### **Opinion**

In our opinion, throughout the period July 15, 2024 to March 31, 2025, GlobalSign management's assertion, as referred to above, is fairly stated, in all material respects, in accordance with the WebTrust Principles and Criteria for Mark Certificates, version 1.7.

This report does not include any representation as to the quality of GlobalSign's services beyond those covered by the WebTrust Principles and Criteria for Mark Certificates, version 1.7, nor the suitability of any of GlobalSign's services for any customer's intended purpose.

### **Use of the WebTrust seal**

GlobalSign's use of the WebTrust for Mark Certificates 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.

On behalf of KPMG Advisory N.V.

Amstelveen, June 27, 2025

*Original signed by*

drs. ing. R.F. Koorn RE CISA  
Partner



GlobalSign NV/SA

Subject: Independent Auditor's Report WebTrust for MC

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

Certification Practice statement	Begin Effective Date	End Effective Date
<a href="#">Version 10.3</a>	March 29, 2024	September 15, 2025
<a href="#">Version 10.4</a>	September 15, 2025	March 7, 2025
<a href="#">Version 10.5</a>	March 7, 2025	

Certification Policy	Begin Effective Date	End Effective Date
<a href="#">Version 7.3</a>	March 29, 2024	September 15, 2024
<a href="#">Version 7.4</a>	September 15, 2024	March 7, 2025
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GlobalSign NV/SA

Subject: Independent Auditor's Report WebTrust for MC

## Appendix B – List of CAs in scope

The following CAs were in scope of the WebTrust for MC audit:

Root CA			
#	Subject DN	SHA256 Fingerprint	Other information
1	CN = GlobalSign Verified Mark Root R42, O = GlobalSign nv-sa, C = BE	CD122CB877C6928B9017B0F0B80DBD508196300BBD03CD7356C3BEEF524E7E0B	

Other CA			
#	Subject DN	SHA256 Fingerprint	Other information
2	CN = GlobalSign GCC R42 Verified Mark CA 2023, O = GlobalSign nv-sa, C = BE	0FA93B3456322B7672C6B9616E09944E091E9DBDC63FF029B110400688CD4983	



GlobalSign NV/SA

Subject: Independent Auditor's Report WebTrust for MC

## Appendix C – Locations

Location identifier	Country	State / Province
AE-01	United Arab Emirates	Dubai
BE-01	Belgium	Vlaams-Brabant
BR-01	Brazil	Minas Gerais
CN-01	China	Shanghai
IN-01	India	Delhi
JP-01	Japan	Tokyo
JP-02	Japan	Yamaguchi
JP-03	Japan	Tokyo
JP-04	Japan	Tokyo
JP-05	Japan	Tokyo
PH-01	Philippines	Makati
RU-01	Russia	Moscow
SG-01	Singapore	Singapore
SG-02	Singapore	Singapore
UK-01	United Kingdom	Kent
UK-02	United Kingdom	London
UK-03	United Kingdom	London
US-01	Unites States	New Hampshire



GlobalSign NV/SA

Subject: Independent Auditor's Report WebTrust for MC

## Appendix D – Publicly disclosed incidents

ID	Disclosure	Publicly Disclosed Link
1917896	GlobalSign: Incorrect whois information for TLD	<a href="#">Bugzilla Ticket Link</a>
1919304	GlobalSign: Caching headers inaccurate for subset of CRLs	<a href="#">Bugzilla Ticket Link</a>
1934790	GlobalSign: OV TLS certificate with incorrect countryName value for organization	<a href="#">Bugzilla Ticket Link</a>
1942879	Globalsign: Delayed revocation	<a href="#">Bugzilla Ticket Link</a>
1944815	GlobalSign: Organization-validated SMIME certificate with invalid organizationIdentifier for European country	<a href="#">Bugzilla Ticket Link</a>

## GLOBALSIGN'S MANAGEMENT ASSERTION

GlobalSign NV/SA ("GlobalSign") operates the Certification Authority (CA) services as enumerated in [Appendix B](#), and provides Mark Certificate ("MC") services.

The management of GlobalSign is responsible for establishing and maintaining effective controls over its MC CA operations, including its MC CA business practices disclosure on its [website](#), MC key lifecycle management controls, and MC 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's Certification Authority operations. Furthermore, because of changes in conditions, the effectiveness of controls may vary over time.

GlobalSign management has assessed its disclosures of its certificate practices and controls over its MC CA services. Based on that assessment, in GlobalSign management's opinion, in providing its Certification Authority (CA) services at its locations as detailed in [Appendix C](#), throughout the period July 15, 2024 to March 31, 2025, GlobalSign has:

- disclosed its Mark Certificate practices and procedures in the applicable versions of the Certificate Practice Statements and Certificate Policies, as enumerated in [Appendix A](#), including its commitment to provide MC certificates in conformity with the applicable [Minimum Security Requirements for Issuance of Mark Certificates](#), on the GlobalSign website, and provided such services in accordance with its disclosed practices.
- maintained effective controls to provide reasonable assurance that:
  - MC subscriber information was properly collected, authenticated (for the registration activities performed by the GlobalSign) and verified;
  - The integrity of CA keys it manages is established and protected throughout their life cycles.
- maintained effective controls to provide reasonable assurance that:
  - logical and physical access to CA systems and data is restricted to authorized individuals;
  - the continuity of key and certificate management operations is maintained; and
  - CA systems development, maintenance, and operations are properly authorized and performed to maintain CA systems integrity

in accordance with the [WebTrust Principles and Criteria for Mark Certificates, version v1.7](#).





Additionally, GlobalSign has disclosed the attached comments (Appendix D) that have been posted publicly in the online forums of the Bugzilla site, as well as the online forums of individual internet browsers that comprise the CA/Browser Forum.

Leuven, June 27, 2025

GlobalSign NV/SA

*Original signed by*

Arvid Vermote

Chief Information Security Officer

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JP-02	Japan	Yamaguchi
JP-03	Japan	Tokyo
JP-04	Japan	Tokyo
JP-05	Japan	Tokyo
PH-01	Philippines	Makati
RU-01	Russia	Moscow
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