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26 April, 2015

שרוני אריה רואה חשבון  
 שפּלר אלי רואה חשבון  
 שפּלר ערז רואה חשבון  
 אשל ברך רואה חשבון  
 דרויש ציון רואה חשבון  
 פרייס חנה רואה חשבון  
 ברמן גיל רואה חשבון, עורך דין  
 לייבוביץ שלמה רואה חשבון  
 שיזף יעקב מהנדס, תעשיה וניהול

## Report of Independent Accountants

To the Management of Comsign Ltd.

We have audited the assertion by the management of Comsign Ltd ("Comsign") that in providing its Certification Authority ("CA") services at the Atidim Teach Park, building #4 Tel-Aviv, Israel's location for the Root Key "Comsign Secured CA" as at April 26, 2015, Comsign has :

- Discloses in its Certificate Practice Statement its Business, Key Life Cycle Management, Certificate Life Cycle Management and CA Environmental Control practices.
  - the integrity of the keys and certificates it manages is established and protected throughout their life cycles ; and
  - the integrity of the subscriber keys and certificates it manages is established and protected throughout their life cycles; and
  - the Subscriber's information is properly authenticated (for the registration activities performed by Comsign)
- Maintains effective controls to provide reasonable assurance that :
  - logical and physical access to the CA system's 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.

The root key "Comsign Secured CA" is based on the AICPA/CICA WebTrust -Trust Services Criteria for Certification Authorities .

Comsign's management is responsible for its assertion. Our responsibility is to provide an opinion on management's assertion based on our audit

Our audit was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA), and accordingly, included (1) obtaining an understanding of Comsign's key and certificate life cycle management business practices and its controls over: (i) the key and certificate integrity, (ii) over the authenticity and privacy of subscriber and relying party information, (iii) over the continuity of key and certificate life cycle management operations, and (iv) over the 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 audit provides a reasonable basis for our opinion.

The relative effectiveness and significance of specific controls at Comsign 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's locations.

Because of the nature and inherent limitations of controls, Comsign'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, as at April 26, 2015, Comsign management's assertion as set forth in the first paragraph, is fairly stated, in all material respects, based on the AICPA/CICA WebTrust - Trust Services Criteria for Certification Authorities.

This report does not include any representation as to the quality of Comsign's services beyond those covered by the AICPA/CICA WebTrust - Trust Services Criteria for Certification Authorities, nor the suitability of any of Comsign's services for any customer's intended purpose.



**Erez Shefler, CPA, CISA, CRISC, CIA, CRMA**  
**Sharony - Shefler & Co.**  
**Certified Public Accountants (Isr.)**

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