REPORT OF THE INDEPENDENT ACCOUNTANT

To the management of Comsign Ltd. ("Comsign"):

We have examined Comsign management's assertion that for its Certification Authority (CA) operations at the Atidim Teach Park, building #4 Tel-Aviv, Israel's, throughout the period from April 27, 2016 through April 26, 2017, for its self-signed Root Keys: "Comsign Global Root CA", "Comsign Secured CA" and "Comsign CA" Comsign has:

	Comsign Global Root CA	Comsign CA	Comsign Secured CA
Signature hash algorithm	SHA256	SHA1	SHA1
Issuer	C = IL O = ComSign Ltd. CN = ComSign Global Root CA	C = IL O = ComSign CN = ComSign CA	C = IL O = ComSign CN = ComSign Secured CA
Thumbprint	ae 3b 31 bf 8f d8 91 07 9c f1 df 34 cb ce 6e 70 d3 7f b5 b0	e1 a4 5b 14 1a 21 da 1a 79 f4 1a 42 a9 61 d6 69 cd 06 34 c1	f9 cd 0e 2c da 76 24 c1 8f bd f0 f0 ab b6 45 b8 f7 fe d5 7a

- disclosed its business, key lifecycle management, certificate lifecycle management, and CA environment control practices in its:
    - Comsign's Certification Practice Statement (CPS) Version 3.1.1

- maintained effective controls to provide reasonable assurance that:
    - Comsign provides its services in accordance with its Certification Practice Statement.

- maintained effective controls to provide reasonable assurance that:
    - the integrity of keys and certificates it manages is established and protected throughout their lifecycles;
    - the integrity of subscriber keys and certificates it manages is established and protected throughout their lifecycles;
    - subscriber information is properly authenticated (for the registration activities performed by Comsign; and
    - subordinate CA certificate requests are accurate, authenticated, and approved

- 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

based on the WebTrust Principles and Criteria for Certification Authorities v2.0.

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

Comsign makes use of external registration authorities for specific subscriber registration activities as disclosed in Comsign's business practices. Our examination did not extend to the controls exercised by these external registration authorities.

We conducted our examination in accordance with standards for attestation engagements established by the American Institute of Certified Public Accountants and, accordingly, included:
(1) obtaining an understanding of Comsign's key and certificate lifecycle management business practices and its controls over key and certificate integrity, over the authenticity and confidentiality of subscriber and relying party information, over the continuity of key and certificate lifecycle management operations and over development, maintenance and operation of systems integrity;
(2) selectively testing transactions executed in accordance with disclosed key and certificate lifecycle 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 examination 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 locations. We have performed no procedures to evaluate the effectiveness of controls at individual subscriber and relying party 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, throughout the period from April 27, 2016 through April 26, 2017, Comsign management's assertion, as referred to above, is fairly stated, in all material respects, based on the WebTrust Principles and Criteria for Certification Authorities v2.0.

This report does not include any representation as to the quality of Comsign's services beyond those covered by the WebTrust Principles and Criteria for Certification Authorities v2.0, 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.)

April 26, 2017

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SHARONY - SHEFLER & CO. C.P.A.   שרוני - שפלר ושות' רואי חשבון

**Assertion of Management as to
its Disclosure of its Business Practices and its Controls Over
its Certification Authority Operations
during the period from April 27, 2015 through April 26, 2016**

April 26, 2017

Comsign operates as a Certification Authority ("CA") for the Root Keys: "Comsign Global Root CA", "Comsign Secured CA" and "Comsign CA" (Root key").

Comsign's CA services provide the following certification authority activities :
- Subscriber Registration
- Certificate Renewal
- Certificate Rekey
- Certificate Issuance
- Certificate Distribution
- Certificate Revocation
- Certificate Validation (only CRL), and
- Certificate Status Information Processing (only CRL)
- Subscriber key generation.

The management of Comsign is responsible for establishing and maintaining effective controls over its CA operations, including its CA business practices disclosure on its website, CA business practice management, CA environmental controls, CA life cycle management controls. These controls contain monitoring mechanisms and actions 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 provide only reasonable assurance with respect to Comsign's CA operations. Furthermore, because of changes in conditions, the effectiveness of controls may vary over time.

Comsign management has assessed its disclosure of its certificate practices and controls over its CA services. Based on that assessment, in Comsign Management's opinion, in providing its Certification Authority (CA) services at the Atidim Teach Park, building #4 Tel-Aviv, Israel location throughout the period from April 27, 2016 through April 26, 2017, Comsign has :

- disclosed its business, key life cycle management, certificate life cycle management and CA environmental control practices in its:
    - Comsign's Certification Practice Statement (CPS) Version 3.1.1.

- maintained effective controls to provide reasonable assurance that:
    - Comsign provides its services in accordance with its Certification Practice Statement.

- maintained effective controls to provide reasonable assurance that:
    - the integrity of the keys and certificates it manages is established and protected throughout their life cycles;
    - the integrity of subscriber keys and certificates it manages is established and protected throughout their life cycles; and
    - Subscriber information is properly authenticated (for the registration activities performed by Comsign).

- 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.

based on the AICPA/CICA WebTrust - Trust Services Criteria for Certification Authorities v2.0, including the following :

CA Business Practices Disclosure
- Certificate Practice Statement (CPS)

CA Business Practices Management
- Certification Practice Statement Management

CA Environmental Controls
- Security Management
- Asset Classification and Management
- Personnel Security
- Physical & Environmental Security
- Operations Management
- System Access Management
- Systems Development and Maintenance
- Business Continuity Management
- Monitoring and Compliance
- Audit Logging

CA Key Lifecycle Management Controls
- CA Key Generation

- CA Key Storage, Backup, and Recovery
- CA Public Key Distribution
- CA Key Usage
- CA Key Archival and Destruction
- CA Key Compromise
- CA Cryptographic Hardware Lifecycle Management

Subscriber Key Lifecycle Management Controls
- CA-Provided Subscriber Key Generation Services
- Integrated Circuit Card (ICC) Lifecycle Management
- Requirements for Subscriber Key Management

Certificate Life Cycle Management Controls
- Subscriber Registration
- Certificate Renewal
- Certificate Rekey
- Certificate Issuance
- Certificate Distribution
- Certificate Revocation
- Certificate Suspension
- Certificate Validation

Subordinate CA Certificate Lifecycle Management Controls
- Subordinate CA Certificate Lifecycle Management

Zeev Shetach

Zeev Shetach, CEO
Comsign Ltd.