

Report of Independent Accountant

To the Management of Start Commercial Ltd.:

We have examined the [assertion](#) by the management of Start Commercial Ltd. (hereafter: "StartCom"), that in providing its SSL Certification Authority ("CA") services at Eilat, Israel, during the period from January 1 through December 31, 2014, StartCom has:

- Disclosed its [Certificate Practice Statement](#) and its commitment to provide SSL Certificates in conformity with the applicable CA/Browser Forum Guidelines, and
- Maintained effective controls to provide reasonable assurance that:
 - The Certificate Policy and/or Certificate Practice Statement are available on a 24x7 basis and updated annually;
 - Subscriber information was properly collected, authenticated (for the registration activities performed by the CA and subcontractor) and verified;
 - The integrity of keys and certificates it manages was established and protected throughout their life cycles;
 - Logical and physical access to CA systems and data was restricted to authorized individuals;
 - The continuity of key and certificate management operations was maintained; and
 - CA systems development, maintenance and operations were properly authorized and performed to maintain CA systems integrity.

for the Root CA: "StartCom Certification Authority" and "StartCom Certification Authority G2", based on the AICPA/CICA [WebTrust for Certification Authorities – SSL Baseline Requirements with Audit Criteria](#) Version 1.1.

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

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 StartCom's key and SSL certificate life cycle management business practices and its controls over key and SSL certificate integrity, over the continuity of key and certificate life cycle management operations, and 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 examination provides a reasonable basis for our opinion.

Because of the nature and inherent limitations of controls, StartCom'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, for the period January 1 through December 31, 2014, StartCom 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 – Baseline Requirements Audit Criteria version 1.1.

The relative effectiveness and significance of specific controls at StartCom 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 StartCom's services beyond those covered by the AICPA/CICA WebTrust for Certification Authorities – Baseline Requirements Audit Criteria version 1.1, nor the suitability of any of StartCom's services for any customer's intended purpose.

March 31, 2015



Kost Forer Gabbay and Kasierer
A member firm of Ernst and Young Global Limited



Start Commercial (StartCom) Limited

StartSSL™ Certificates & Public Key Infrastructure
Eilat, Israel



Assertion by Management of StartCom Regarding
its Disclosure of its Certificate Practices and its Controls Over
its SSL Certification Authority Services
During the Period January 1 through December 31, 2014

March 31, 2015

The Management of Start Commercial Ltd. (hereafter: "StartCom") has assessed the disclosure of its certificate practices and its controls over its SSL - CA services located at Eilat, Israel, StartCom for the period January 1 through December 31, 2014. Based on that assessment, in StartCom Management's opinion, in providing its SSL - CA services at Eilat, Israel, StartCom, during the period from January 1 through December 31, 2014, StartCom:

- Disclosed its Certificate practices and its commitment to provide SSL Certificates in conformity with the applicable CA/Browser Forum Guidelines, and
- Maintained effective controls to provide reasonable assurance that:
 - The Certificate Policy and/or Certificate Practice Statement are available on a 24x7 basis and updated annually;
 - Subscriber information was properly collected, authenticated (for the registration activities performed by the CA and subcontractor) and verified;
 - The integrity of keys and certificates it manages was established and protected throughout their life cycles;
 - Logical and physical access to CA systems and data was restricted to authorized individuals;
 - The continuity of key and certificate 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 – SSL Baseline Requirements Audit Criteria](#) Version 1.1.

Mr. E. Nigg
Chief Operating Officer
Start Commercial Ltd.

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