

Report of Independent Accountants

To the Management of Google Trust Services LLC and Google Trust Services Europe Limited:

Scope

We have examined the accompanying [assertion](#) made by the management of Google Trust Services LLC and Google Trust Services Europe Limited (collectively, GTS), titled *Management's Assertion Regarding the Effectiveness of Its Controls Over the S/MIME Certificate Authority Services Based on the WebTrust Principles and Criteria for Certification Authorities S/MIME Version 1.0.8* that for its Certification Authority (CA) services at New York, USA, South Carolina, USA, Oklahoma, USA, Ghlin, Belgium, and Zurich, Switzerland for CAs as enumerated in **Appendix A**, throughout the period from October 1, 2024 to September 30, 2025, GTS has:

- Disclosed its S/MIME certificate lifecycle management business practices in the applicable versions of S/MIME Certification Practice Statement (CPS) and Certificate Policy (CP) as referenced in **Appendix B**, including its commitment to provide S/MIME Certificates in conformity with the applicable CA/Browser Forum Requirements on the GTS website, and provided such services in accordance with its disclosed practices
- Maintained effective controls to provide reasonable assurance that:
 - the integrity of keys and S/MIME certificates it manages is established and protected throughout their lifecycles; and
 - S/MIME subscriber information is properly authenticated (for the registration activities performed by GTS)
- 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 S/MIME Version 1.0.8](#).



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Management's responsibilities

GTS' 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 Certification Authorities S/MIME v1.0.8*.

Our responsibilities

Our responsibility is to express an opinion on GTS 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 ("AICPA"). Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

GTS' management has disclosed to us the attached matters referenced in **Appendix C** that the Company has posted publicly in the online forums of the CA/Browser Forum, as well as the online forums of individual internet browsers that comprise the CA/Browser Forum. We have considered the nature of these matters in our risk assessment and in determining the nature, timing, and extent of our procedures.

The relative effectiveness and significance of specific controls at GTS 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. Our examination did not extend to controls at individual subscriber and relying party locations and we have not evaluated the effectiveness of such controls.

Our examination was not conducted for the purpose of evaluating GTS' cybersecurity risk management program. Accordingly, we do not express an opinion or any other form of assurance on its cybersecurity risk management program.

We are required to be independent of GTS and to meet our other ethical responsibilities, as applicable for examination engagements set forth in the Preface: Applicable to All Members and Part 1 – Members in Public Practice of the Code of Professional Conduct established by the AICPA.

This report does not include any representation as to the quality of GTS' CA services beyond those covered by the [*WebTrust Principles and Criteria for Certification Authorities S/MIME Version 1.0.8*](#), or the suitability of any of GTS' services for any customer's intended purpose.

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. Because of inherent limitations in its internal control, GTS may achieve reasonable, but not absolute assurance that all security events are prevented and, for those controls may provide reasonable, but not absolute assurance that its commitments and system requirements are achieved. Controls may not prevent or detect and correct,



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error, fraud, unauthorized access to systems and information, or failure to comply with internal and external policies or requirements.

Examples of inherent limitations of internal controls related to security include (a) vulnerabilities in information technology components as a result of design by their manufacturer or developer; (b) breakdown of internal control at a vendor or business partner; and (c) persistent attackers with the resources to use advanced technical means and sophisticated social engineering techniques specifically targeting the entity. Further, the projection of any evaluations of effectiveness to future periods is subject to the risk that controls may become inadequate because of changes in conditions, letter that the degree of compliance with such controls may become ineffective.

Opinion

In our opinion, GTS' management's assertion referred to above is fairly stated, in all material respects, based on the aforementioned criteria.

Use of the WebTrust Seal

GTS' use of the WebTrust for Certification Authorities – S/MIME 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.

Ernst + Young LLP

October 30, 2025



Google Trust Services LLC

Management's Assertion Regarding the Effectiveness of Its Controls Over the S/MIME Certificate Authority Services Based on the WebTrust Principles and Criteria for Certification Authorities S/MIME v1.0.8

October 30, 2025

We, as the management of Google Trust Services LLC and Google Trust Services Europe Limited (collectively, GTS), are responsible for operating the S/MIME Certification Authority (CA) services at New York, USA, South Carolina, USA, Oklahoma, USA, Ghlin, Belgium, and Zurich, Switzerland for the Root and Subordinate CAs in scope for S/MIME Baseline Requirements listed at **Appendix A**.

The management of GTS is responsible for establishing and maintaining effective controls over its S/MIME CA operations, including its S/MIME CA business practices disclosure on its website, S/MIME key lifecycle management controls, and S/MIME certificate lifecycle management controls. These controls contain monitoring mechanisms, and actions are taken to correct deficiencies identified.

Controls have inherent limitations, 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 GTS' CA operations. Furthermore, because of changes in conditions, the effectiveness of controls may vary over time.

Management of GTS has assessed its disclosures of its certificate practices and controls over its S/MIME CA services. Based on that assessment, in providing its S/MIME Certification Authority (CA) services at New York, USA, South Carolina, USA, Oklahoma, USA, Ghlin, Belgium, and Zurich, Switzerland throughout the period from October 1, 2024 to September 30, 2025, GTS has:

- Disclosed its S/MIME certificate lifecycle management business practices in the applicable versions of S/MIME Certification Practice Statement (CPS) and Certificate Policy (CP) as referenced in **Appendix B**, including its commitment to provide S/MIME Certificates in conformity with the applicable CA/Browser Forum Requirements on the GTS website, and provided such services in accordance with its disclosed practices
- Maintained effective controls to provide reasonable assurance that:
 - the integrity of keys and S/MIME certificates it manages was established and protected throughout their lifecycles; and
 - S/MIME subscriber information was properly authenticated (for the registration activities performed by GTS)



Google Trust Services LLC

- Maintained effective controls to provide reasonable assurance that:
 - 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 and Subordinate CAs in scope for S/MIME Baseline Requirements at **Appendix A**, based on the [WebTrust Principles and Criteria for Certification Authorities S/MIME Version 1.0.8](#).

Very truly yours,

GOOGLE TRUST SERVICES LLC &

GOOGLE TRUST SERVICES EUROPE LIMITED

Appendix A:
Table 1: Root CAs

Root Name	Subject Key Identifier	Certificate Serial Number	SHA256 Fingerprint	Applicable Notes
CN=GlobalSign OU=GlobalSign ECC Root CA - R4 O=GlobalSign	54B07BAD45B8E2407FFB0A 6EFBBE33C93CA384D5	0203E57EF53F93FDA5092 1B2A6	B085D70B964F191A73E4AF0D54AE7A0E07A AFDAF9B71DD0862138AB7325A24A2	
CN=GTS Root R1 O=Google Trust Services LLC C=US	E4AF2B26711A2B4827852F5 2662CEFF08913713E	0203E5936F31B01349886 BA217	D947432ABDE7B7FA90FC2E6B59101B1280E 0E1C7E4E40FA3C6887FFF57A7F4CF	
CN=GTS Root R2 O=Google Trust Services LLC C=US	BBFFCA8E239F4F99CADBE2 68A6A51527171ED90E	0203E5AEC58D04251AAB 1125AA	8D25CD97229DBF70356BDA4EB3CC734031 E24CF00FAFCFD32DC76EB5841C7EA8	
CN=GTS Root R3 O=Google Trust Services LLC C=US	C1F126BAA02DAE8581CFD3 F12A12BDB80A67FDBC	0203E5B882EB20F825276 D3D66	34D8A73EE208D9BCDB0D956520934B4E40E 69482596E8B6F73C8426B010A6F48	
CN=GTS Root R4 O=Google Trust Services LLC C=US	804CD6EB74FF4936A3D5D8 FCB53EC56AF0941D8C	0203E5C068EF631A9C729 05052	349DFA4058C5E263123B398AE795573C4E1 313C83FE68F93556CD5E8031B3C7D	
CN=GlobalSign OU=GlobalSign ECC Root CA - R4 O=GlobalSign	54B07BAD45B8E2407FFB0A 6EFBBE33C93CA384D5	2A38A41C960A04DE42B2 28A50BE8349802	BEC94911C2955676DB6C0A550986D76E3BA 005667C442C9762B4FBB773DE228C	Historical Root CA Certificate
CN=GTS Root R1 O=Google Trust Services LLC C=US	E4AF2B26711A2B4827852F5 2662CEFF08913713E	6E47A9C54B470C0DEC33 D089B91CF4E1	2A575471E31340BC21581CBD2CF13E15846 3203ECE94BCF9D3CC196BF09A5472	Historical Root CA Certificate
CN=GTS Root R2 O=Google Trust Services LLC C=US	BBFFCA8E239F4F99CADBE2 68A6A51527171ED90E	6E47A9C65AB3E720C530 9A3F6852F26F	C45D7BB08E6D67E62E4235110B564E5F78F D92EF058C840AEA4E6455D7585C60	Historical Root CA Certificate

Root Name	Subject Key Identifier	Certificate Serial Number	SHA256 Fingerprint	Applicable Notes
CN=GTS Root R3 O=Google Trust Services LLC C=US	C1F126BAA02DAE8581CFD3 F12A12BDB80A67FDBC	6E47A9C76CA9732440890 F0355DD8D1D	15D5B8774619EA7D54CE1CA6D0B0C403E0 37A917F131E8A04E1E6B7A71BABCE5	Historical Root CA Certificate
CN=GTS Root R4 O=Google Trust Services LLC C=US	804CD6EB74FF4936A3D5D8 FCB53EC56AF0941D8C	6E47A9C88B94B6E8BB3B 2AD8A2B2C199	71CCA5391F9E794B04802530B363E121DA8 A3043BB26662FEA4DCA7FC951A4BD	Historical Root CA Certificate

Table 2: Subordinate CAs

Subordinate Name	Subject Key Identifier	Certificate Serial Number	SHA256 Fingerprint
CN=MR1 O=Google Trust Services C=US	9A541A6669C 30CDA535C16 536A13FE620 E803FF1	7FF4E5CF7619B 94F30F8A47FF8 749148	BDF40C618E862D9B6B52718A1FB35BB951DFDBD2428B17D8A3FC64DF9E5DF355
CN=GTS Root R1 O=Google Trust Services LLC C=US	E4AF2B26711 A2B4827852F5 2662CEFF089 13713E	77BD0D6CDB36 F91AEA210FC4F 058D30D	3EE0278DF71FA3C125C4CD487F01D774694E6FC57E0CD94C24EFD769133918E5
CN=GTS Root R4 O=Google Trust Services LLC C=US	804CD6EB74F F4936A3D5D8 FCB53EC56AF 0941D8C	7FE530BF33134 3BEDD82161049 3D8A1B	76B27B80A58027DC3CF1DA68DAC17010ED93997D0B603E2FADBE85012493B5A7

Appendix B

Google Trust Services, S/MIME Certificate Policy/Certification Practice Statement

Version Number	Effective Date
6.2	September 18, 2025
6.1	August 4, 2025
6.0	July 22, 2025

Google Trust Services Certification Practice Statement

Version Number	Effective Date
5.22	June 25, 2025
5.21	April 28, 2025
5.20	April 4, 2025
5.19	February 19, 2025
5.18	January 13, 2025
5.17	January 10, 2025
5.16	January 8, 2025
5.15	December 10, 2024
5.14	November 24, 2024
5.13	November 20, 2024
5.12	November 15, 2024

Google Trust Services S/MIME Certificate Policy

Version Number	Effective Date
2.8	January 13, 2025
2.7	January 10, 2025

Appendix C:

	Disclosure	Publicly Disclosed Link
1	<p>On November 14, 2024, GTS issued a public statement stating that during the onboarding process for one (1) new hire, it was identified that membership to some access groups was granted in a different order than their procedures specified.</p> <p>In this case, training was complete, but the examination had not been completed before membership to access control groups was granted. The incident was due to the complexity and sequencing of the onboarding process.</p> <p>In response to this incident, GTS implemented changes to revise the access grant process to ensure that access is granted only after the new hire passes the onboarding examination. In addition, GTS reduced and simplified the sequencing of steps/approvals for onboarding new team members.</p> <p>The incident was closed in Bugzilla on December 27, 2024, during the current examination period.</p>	<p>Google Trust Services: New hire onboarding deviation from written procedure (#1931413)</p>