INDEPENDENT ASSURANCE REPORT

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

Scope

We have been engaged, in a reasonable assurance engagement, to report on Comsign management's assertion that for its Certification Authority (CA) operations at Atidim Teach Park, building #4 Tel-Aviv, Israel (its location detailed in Appendix A), throughout the period from April 27, 2025 to April 26, 2026, for its CAs as enumerated in Appendix B self-signed Root CAs and subordinate CAs in scope for TLS Baseline Requirements, Comsign's has:

- disclosed its TLS, certificate lifecycle management business practices in its:
  - Comsign's Certification Practice Statement (CPS) Version 5.1 (English Version).
  - Comsign's Certification Policy (CP) Version 1.1 (English Version).

Including its commitment to provide TLS certificates in conformity with the CA/Browser Forum Requirements on the Comsign website, and provided such services in accordance with its disclosed practices

- maintained effective controls to provide reasonable assurance that:
  - the integrity of keys and TLS certificates it manages is established and protected throughout their lifecycles; and
  - TLS 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

in accordance with WebTrust Principles and Criteria for Certification Authorities - TLS Baseline - v2.9.

The CA/Browser Forum Baseline Requirements for the Issuance and Management of Publicly-Trusted TLS Server Certificates require the CA to operate controls to adhere to the Network and Certificate System Security Requirements. The WebTrust Principles and Criteria for Certification Authorities – Network Security address this requirement and are reported on in a separate report.

Certification authority's responsibilities

Comsign'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 Certification Authorities - TLS Baseline - v2.9.

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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 due care, confidentiality and professional behaviour.

The firm applies International Standard on Quality Management (ISQM) 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, and Other Assurance and Related Services 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.

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 Financial Statements, issued by the International Auditing and Assurance Standards Board. This standard 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 Comsign's TLS certificate lifecycle management business practices, including its relevant controls over the issuance, renewal, and revocation of TSL certificates.
(2) selectively testing transactions executed in accordance with disclosed TLS 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.

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.

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.

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Opinion

In our opinion, throughout the period from April 27, 2025 to April 26, 2026 Comsign management's assertion, as referred to above, is fairly stated, in all material respects, in accordance with the WebTrust Principles and Criteria for Certification Authorities - TLS Baseline - v2.9.

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 - TLS Baseline - v2.9, nor the suitability of any of Comsign's services for any customer's intended purpose.

Use of the WebTrust seal

Comsign's use of the WebTrust for Certification Authorities - TLS Baseline 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.

Ziv Haft

Ziv Haft

Certified Public Accountants (Isr.)
BDO Member Firm

Tel-Aviv, Israel
April 27, 2026

Auditor name: BDO Israel - Ziv Haft CPA
Auditor address: Derech Menachem Begin 48, Tel Aviv-Yafo 6618001, ISRAEL

Appendix A

Certification Authority (CA) operations at Atidim Teach Park, building #4 Tel-Aviv, Israel

Location Name	Location Type	Location	In-Scope for Physical and Environmental Control Testing
Corporate Headquarters	Main Office	Israel	No
Offline key storage	Backup	Israel	Yes
Online CA hosting	Datacenter	Israel	Yes
MPIC Server 1	ComsignTrust on-prem data center	Israel	No
MPIC Server 2	AWS	N. Virginia, USA	No
Office Space	Sales and RA Services	Israel	Yes

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Appendix B

	ComSign International Root CA	Comsign Global Root CA
Signature hash algorithm	SHA256	SHA256
Issuer	CN = ComSign International Root CA OU = ComSign Certification Authority O = ComSign Ltd. C = IL	CN = ComSign Global Root CA O = ComSign Ltd. C = IL
Thumbprint	F69655B5E74B5DEE567FDDBAEB316F6C73FD53D3	AE3B31BF8FD891079CF1DF34CBCE6E70D37FB5B0

	ComSign Organizational CA	Comsign eIDAS CA
Signature hash algorithm	SHA256	SHA256
Issuer	CN = ComSign Global Root CA O = ComSign Ltd. C = IL	CN = ComSign Global Root CA O = ComSign Ltd. C = IL
Thumbprint	990C453C357677BE0A30DF8ACE1459E164A28B64	E3E89B4C6A4E8FDA800FFBEEF3A0875A99205621

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Assertion by Management of Comsign Ltd Regarding Its Disclosure of its Certificate Practices and its Controls Over its TLS Certification Authority Services during the period from April 27, 2025 through April 26, 2026

Comsign Ltd. ("*Comsign*") operates the Certification Authority (CA) services known as "ComSign International Root CA", "Comsign Global Root CA", "ComSign Organizational CA" and "Comsign eIDAS CA" and provides TLS CA services.

The management of Comsign is responsible for establishing and maintaining effective controls over its TLS CA operations, including its network and certificate security system controls, its TLS CA business practices disclosure on its website, TLS key lifecycle management controls, and TLS 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 Comsign's Certification Authority operations. Furthermore, because of changes in conditions, the effectiveness of controls may vary over time.

Comsign management has assessed its disclosures of its certificate practices and controls over its TLS CA services. Based on that assessment, in Comsign management's opinion, in providing its TLS Certification Authority (CA) services at the Atidim Teach Park, building #4 Tel-Aviv, Israel (its location detailed in Appendix A), throughout the period from April 27, 2025 through April 26, 2026, Comsign has:

- disclosed its TLS certificate lifecycle management business practices in its:
  - Comsign's Certification Practice Statement (CPS) Version 5.1 (English Version).
  - Comsign's Certification Policy (CP) Version 1.1 (English Version).

Including its commitment to provide TLS certificates in conformity with the CA/Browser Forum Requirements on the Comsign's website, and provided such services in accordance with its disclosed practices

- maintained effective controls to provide reasonable assurance that:
  - the integrity of keys and TLS certificates it manages is established and protected throughout their lifecycles; and
  - TLS 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

in accordance with WebTrust Principles and Criteria for Certification Authorities - TLS Baseline - v2.9.

Yair Eisenstein, CEO
Comsign Ltd.

April 27, 2026