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 Attachment A self-signed Root Keys CAs and Subordinate CAs in scope, Comsign's has:

- disclosed of its business, key lifecycle management, certificate lifecycle management, and CA environmental control practicesin its:
  - Comsign's Certification Practice Statement (CPS) Version 5.1 (English Version).
  - Comsign's Certification Practice Statement (CPS) Version 5.1 (Hebrew Version).
  - Comsign's Certification Policy (CP) Version 1.1 (English Version).

- maintained effective controls to provide reasonable assurance that:
  - Comsign's Certification Practice Statements are consistent with its Certificate Policies
  - Comsign provides its services in accordance with its Certificate Policies and Certification Practice Statements

- 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 authorised individuals;
  - the continuity of key and certificate management operations is maintained; and
  - CA systems development, maintenance, and operations are properly authorised and performed to maintain CA systems integrity

in accordance with the WebTrust Principles Criteria for Certification Authorities v2.2.2.

Comsign does not escrow its CA keys, does not provide certificate rekey services, does not provide subscriber key escrow services, does not provide subscriber key management services, and does not provide subscriber key storage and recovery services. Accordingly, our procedures did not extend to controls that would address those criteria.

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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 Criteria for Certification Authorities v2.2.2.

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 are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

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 Historical Financial Information, 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 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 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.

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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.

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 the WebTrust Principles and Criteria for Certification Authorities v2.2.2.

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 v2.2.2, 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 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

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

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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
Office Space	Sales and RA Services	Israel	Yes

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Appendix B

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

	ComSign ISA Global CA	**ComSign Corporations CA**	**ComSign Professionals CA**
Signature hash algorithm	SHA256	SHA256	SHA256
Issuer	C=IL O=ComSign Ltd. CN=ComSign Global Root CA	C=IL O=ComSign Ltd. CN=ComSign Global Root CA	C=IL O=ComSign Ltd. CN=ComSign Global Root CA
Thumbprint	E18977F07B64428498CB8E04BDA CF97A034D1EC9	E5D0E42BE887EE705A0F1BD3DBB51 D99881B0316	149A2BBF4D658907737E2D02040BD 166B330DC16

	Comsign IDF CA	**Comsign eIDAS CA**	**ComSign Organizational CA**
Signature hash algorithm	SHA256	SHA256	SHA256
Issuer	C=IL O=ComSign Ltd. CN=ComSign GlobalRoot CA	C=IL O=ComSign Ltd. CN=ComSign Global Root CA	C=IL O=ComSign Ltd. CN=ComSign Global Root CA
Thumbprint	8AE9C9ADCF9774DC42DC0A 595BA7AA52C8BED681	E3E89B4C6A4E8FDA800 FFBEEF3A0875A99205621	990C453C357677BE0A30DF8ACE145 9E164A28B64

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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, 2025 through April 26, 2026

April 27, 2026

Comsign Ltd. ("Comsign") operates the Certification Authority (CA) services known as:- Root Keys: "Comsign Global Root CA" and "Comsign International Root CA"; Subordinate CAs: ComSign ISA Global CA, ComSign Corporations CA, ComSign Professionals CA, Comsign IDF CA, Comsign eIDAS CA and ComSign Organizational CA and provide the following CA services :

- Subscriber Registration
- Certificate Renewal
- Certificate Issuance
- Certificate Revocation
- Certificate Suspension
- Certificate Validation and
- Subscriber key generation
- Subordinate CA certification

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 key life cycle management controls, certificate lifecycle management controls, and subordinate CA certificate lifecycle 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 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 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 (its location detailed in Appendix A), throughout the period from April 27, 2025 to April 26, 2026, 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 5.1 (English Version).
  - Comsign's Certification Practice Statement (CPS) Version 5.1 (Hebrew Version).
  - Comsign's Certification Policy (CP) Version 1.1 (English Version).

- maintained effective controls to provide reasonable assurance that:
  - Comsign provides its services in accordance with its Certificate Policy and 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;
  - 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

In accordance with the WebTrust Principles and Criteria for Certification Authorities v2.2.2, including the following :

CA Business Practices Disclosure

- Certificate Practice Statement (CPS)
- Certificate Policy (CP)

CA Business Practices Management

- Certificate Policy 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 Migration
- 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

Certificate Life Cycle Management Controls

- Subscriber Registration
- Certificate Renewal
- Certificate Issuance
- Certificate Distribution
- Certificate Revocation
- Certificate Suspension
- Certificate Validation

Subordinate CA Certificate Lifecycle Management Controls

- Subordinate CA Certificate Lifecycle Management

Comsign does not escrow its CA keys, does not provide certificate rekey services, does not provide subscriber key escrow services, does not provide subscriber key management services, and does not provide subscriber key storage and recovery services. Accordingly, our assertion does not extend to

Yair Eisenstein, CEO
Comsign Ltd.

April 27, 2026