

Report of Independent Accountants

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 Extended Validation (EV) SSL Certification Authority ("CA") services at Eilat, Israel for the Root CA: "StartCom Certification Authority" and "StartCom Certification Authority G2", during the period from January 1 through December 31, 2015, StartCom has:

- Disclosed its EV SSL certificate practices and procedures and its commitment to provide EV SSL Certificates in conformity with the applicable CA/Browser Forum Guidelines and
- Maintained effective controls to provide reasonable assurance that:
 - EV SSL Subscriber information was properly collected, authenticated (for the registration activities performed by StartCom and verified; and
 - The integrity of keys and EV SSL certificates it manages was established and protected throughout their life cycles

based on the [WebTrust Principle and Criteria for Certification Authorities - Extended Validation SSL Version 1.4.5](#).

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 EV certificate practices and procedures and its relevant controls over the issuance, renewal and revocation of EV SSL certificates; (2) selectively testing transactions executed in accordance with disclosed EV SSL Certificate 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 from January 1 through December 31, 2015, StartCom management's assertion, as set forth in the first paragraph, is fairly stated, in all material respects, based on the [WebTrust Principles and Criteria for Certification Authorities - Extended Validation SSL Version 1.4.5](#).

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.

The WebTrust seal of assurance for certification authorities on StartCom's Web site 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.

This report does not include any representation as to the quality of StartCom's services beyond those covered by the WebTrust for Certification Authorities - Extended Validation Criteria, nor the suitability of any of StartCom's services for any customer's intended purpose.

March 18, 2016
Tel-Aviv, Israel

A handwritten signature in black ink, appearing to read 'Hest Loren Gubby A. Kanner'.

A member firm of Ernst & Young Global Limited



Start Commercial (StartCom) Limited
StartSSL™ Certificates & Public Key Infrastructure
Eilat, Israel



**Assertion by Management of StartCom Regarding
its Disclosure of its Business Practices and its Controls Over
its Extended Validation Operations
During the period from January 1 through December 31, 2015**

March 18, 2016

The management of Start Commercial Ltd. (hereafter: "StartCom") has assessed the disclosure of its certificate practices and its controls over its Extended Validation (EV) SSL Certification Authority (CA). Based on that assessment in StartCom management's opinion, in providing its CA services in at Eilat, Israel for the Root CA: "StartCom Certification Authority" and "StartCom Certification Authority G2", during the period from January 1 through December 31, 2015, StartCom has:

- Disclosed its EV SSL certificate practices and procedures, and its commitment to provide EV SSL Certificates in conformity with the applicable CA/Browser Forum Guidelines and
- Maintained effective controls to provide reasonable assurance that:
 - EV SSL Subscriber information was properly collected, authenticated (for the registration activities performed by StartCom) and verified, and
 - The integrity of keys and EV SSL certificates it manages was established and protected throughout their life cycles

based on the [WebTrust Principles and Criteria for Certification Authorities - Extended Validation SSL Version 1.4.5](#).

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

סטארט קומוארשל בע"מ
START COMMERCIAL LTD
ח.ג.מ. 513747303