

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 Certification Authority ("CA") services known as "StartCom Certification Authority" at Eilat, Israel for the Root CA: "StartCom Certification Authority" and "StartCom Certification Authority G2", during the period January 1 through December 31, 2015, StartCom has:

- Disclosed its Business, Key Life Cycle Management, Certificate Life Cycle Management, and CA Environmental Control practices in its [Certificate Practice Statement](#), and provided such services in accordance with its disclosed practices, and
- Maintained effective controls to provide reasonable assurance that:
 - The integrity of keys and certificates it manages was established and protected throughout their life cycles;
 - The integrity of subscriber keys and certificates it manages was established and protected throughout their life cycles;
 - Subscriber information was properly authenticated (for the registration activities performed by StartCom);
 - Logical and physical access to CA systems and data was restricted to authorized individuals;
 - The continuity of key and certificate life cycle management operations was maintained; and
 - CA systems development, maintenance and operations were properly authorized and performed to maintain CA systems integrity

based on the [Trust Services Principles and Criteria for Certification Authorities Version 2.0](#).

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 certificate life cycle management business and information privacy practices and its controls over key and certificate integrity, over the authenticity and privacy of subscriber and relying party information, over the continuity of key and certificate life cycle management operations, and over development, maintenance and operation of systems integrity; (2) selectively testing transactions executed in accordance with disclosed key and certificate life cycle management business and information privacy 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.

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.

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, 2015, StartCom management's assertion, as set forth in the first paragraph, is fairly stated, in all material respects, based on the [Trust Services Principles and Criteria for Certification Authorities Version 2.0](#).

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 Trust Services Principles and Criteria for Certification Authorities Version 2.0 criteria, or 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 Lerner Gubky 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 Certification Authority Operations
During the period from January 1 through December 31, 2015**

March 18, 2016

Start Commercial Ltd. (hereafter: "StartCom") operates Certification Authority ("CA") services at Eilat, Israel known as "StartCom Certification Authority", for the Root CA: "StartCom Certification Authority" and "StartCom Certification Authority G2".

StartCom's CA services referred to above provide the following CA activities:

- Subscriber key management services
- Subscriber Registration,
- Certificate Renewal,
- Certificate Issuance,
- Certificate Distribution,
- Certificate Revocation, and
- Certificate Status Information Processing

Management of StartCom is responsible for establishing and maintaining effective controls over its CA operations, including CA business practices as disclosed in StartCom's [Certificate Practice Statement](#), service integrity (including key and certificate life cycle management controls), and CA environmental 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 provide only reasonable assurance with respect to StartCom's CA operations. Furthermore, because of changes in conditions, the effectiveness of controls may vary over time.

Management of StartCom has assessed the disclosure of its certificate practices and controls over its CA services. Based on that assessment, in StartCom Management's opinion, in providing its CA services known as "StartCom Certification Authority" for the Root CA: "StartCom Certification Authority" and "StartCom Certification Authority G2" at Eilat, Israel during the period from January 1, through December 31, 2015, StartCom has:

- Disclosed its Business, Key Life Cycle Management, Certificate Life Cycle Management, and CA Environmental Control practices in its [Certificate Practice Statement](#), and provided such services in accordance with its disclosed practices, and
- Maintained effective controls to provide reasonable assurance that:
 - The integrity of keys and certificates it manages was established and protected throughout their life cycles;
 - The integrity of subscriber keys and certificates it manages was established and protected throughout their life cycles;
 - Subscriber information was properly authenticated (for the registration activities performed by StartCom);



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- Logical and physical access to CA systems and data was restricted to authorized individuals;
- The continuity of key and certificate life cycle management operations was maintained; and
- CA systems development, maintenance and operations were properly authorized and performed to maintain CA systems integrity

based on the [Trust Services Principles and Criteria for Certification Authorities Version 2.0](#), including the following:

CA BUSINESS PRACTICES DISCLOSURE

CA Business Practices Management
Certification Practice Statement Management

SERVICE INTEGRITY

CA Key Life Cycle Management Controls

CA Key Generation
CA Key Storage, Backup and Recovery
CA Public Key Distribution
CA Key Usage
CA Key Archival and Destruction
CA Key Compromise
CA Cryptographic Hardware Life Cycle Management

Subscriber Key Life Cycle Management Controls

CA-Provided Subscriber Key Generation Services

Certificate Life Cycle Management Controls

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

CA ENVIRONMENTAL CONTROLS

Security Management
Asset Classification and Management
Personnel Security
Physical and Environmental Security
Operations Management
System Access Management
Systems Development and Maintenance
Business Continuity Management
Monitoring and Compliance
Audit Logging

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

סטארט קוממירשל בע"מ
START COMMERCIAL LTD
513747303 ת.ד.