Auditor’s Report

To the Management of Entrust Ltd. (Entrust):

We have audited the assertion by the management of Entrust that during the period March 1, 2012 through February 28, 2013 for its Certification Authority (CA) operations at Ottawa, Ontario

Entrust has:

- Disclosed its EV Certificate life cycle management business practices in its Entrust Certificate Services – Certification Practice Statement for Extended Validation (EV) SSL Certificates v1.4 dated 25 June 2012, including its commitment to provide EV Certificates in conformity with the CA/Browser Forum Guidelines on the Entrust website, and provided such services in accordance with its disclosed practices.

- Maintained effective controls to provide reasonable assurance that:
  - EV subscriber information was properly collected, authenticated (for the registration activities performed by Entrust) and verified, and
  - The integrity of keys and EV certificates it manages is established and protected throughout their life cycles

for the Entrust Root Certification Authority (EV Root CA), and L1A CA and L1E CA – EV SSL Issuing CAs in accordance with the WebTrust for Certification Authorities – Extended Validation Audit Criteria. Entrust’s management is responsible for its assertion. Our responsibility is to express an opinion based on our audit.

Our audit was conducted in accordance with standards for assurance engagements established by the Canadian Institute of Chartered Accountants (CICA) and, accordingly, included (1) obtaining an understanding of Entrust’s EV certificate life cycle management practices and procedures, including its relevant controls over the issuance, renewal and revocation of EV certificates; (2) selectively testing transactions executed in accordance with Entrust’s disclosed EV certificate life cycle 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 our audit provides a reasonable basis for our opinion.

The relative effectiveness and significance of specific controls at Entrust 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, Entrust’s ability to meet the aforementioned criteria may be affected. For example, controls may not prevent, or detect and correct, error, fraud, unauthorised 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, Entrust management’s assertion, as referred to above, is fairly stated, in all material respects, in accordance with the WebTrust for Certification Authorities – Extended Validation Audit Criteria.

This report does not include any representation as to the quality of Entrust’s certification services beyond those covered by the WebTrust for Certification Authorities – Extended Validation Audit Criteria, or the suitability of any of Entrust’s services for any customer's intended purpose.
Entrust’s use of the WebTrust for Certification Authorities – Extended Validation 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.

Deloitte LLP
Chartered Accountants
Toronto, Ontario
10 May 2013
Assertion of Entrust as to its Disclosure of its Business Practices and its Controls over its EV SSL Certification Authority Operations during the period from 1 March 2012 through 28 February 2013

Our Commitment to Security, Controls and Integrity:

Entrust Limited (Entrust) is committed to providing the highest level of security, controls and integrity to support its certification authority branded “Entrust EV Certification Services” in accordance with its disclosed practices described in the Entrust Certificate Services – Certification Practice Statement for Extended Validation (EV) SSL Certificates v1.4 dated 25 June 2012.

In 2013, we subjected our certification authority business practices to the highest level of audit in the form of the AICPA/CICA WebTrust for Certification Authorities, audited by Deloitte LLP in accordance with the AICPA/CICA WebTrust for Certification Authorities Criteria.

Since we have already had that audit performed, in order to continue to issue recognised EV Certificates, we are required to successfully complete an audit against the WebTrust for Certification Authorities Extended Validation Program.

Our Assertion With Respect to WebTrust for Certification Authorities – Extended Validation Audit Criteria:

Entrust operates the Extended Validation (EV) Certification Authority (CA) services known as:

- Entrust Root Certification Authority (EV Root CA)
- L1A CA and L1E CA – EV SSL Issuing CAs

The management of Entrust is responsible for establishing and maintaining effective controls over its CA operations, including its EV business practices disclosure and EV service integrity (including key and certificate life cycle management controls) 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 Entrust’s EV Certification Authority operations. Furthermore, because of changes in conditions, the effectiveness of controls may vary over time.

The management of Entrust has assessed the controls over its EV CA services. Based on that assessment, in Entrust Management’s opinion, in providing its Entrust EV Certification Authorities services in Ottawa, Ontario, during the period from 1 March 2012 through 28 February 2013, Entrust has:

- Disclosed its EV Certificate life cycle management business practices in its Entrust Certificate Services – Certification Practice Statement for Extended Validation (EV) SSL Certificates v1.4 dated 25 June 2012, including its commitment to provide EV Certificates in conformity with the CA/Browser Forum Guidelines on the Entrust website, and provided such services in accordance with its disclosed practices.

- Maintained effective controls to provide reasonable assurance that:
  - EV subscriber information was properly collected, authenticated (for the registration activities performed by Entrust) and verified, and
  - The integrity of keys and EV certificates it manages is established and protected throughout their life cycles

in accordance with the WebTrust for Certification Authorities – Extended Validation Audit Criteria V1.4.

Our commitment to these principles and criteria is on-going. Every twelve months, Deloitte LLP may verify our continuing compliance with the AICPA/CICA WebTrust for Certification Authorities Criteria, and the WebTrust for Extended Validation Audit Criteria, subject to re-engagement by Entrust.