



## REPORT OF THE INDEPENDENT ACCOUNTANT

To the management of Viking Cloud, Inc.:

### Scope

We have examined Viking Cloud, Inc., a Sysnet North America, Inc. subsidiary (“VikingCloud”), management’s [assertion](#) that for its Certification Authority (“CA”) operations in Chicago, Illinois and Dallas, Texas, in the United States of America, for its CAs as enumerated in [Attachment B](#), VikingCloud has:

- disclosed its S/MIME certificate lifecycle management business practices in the applicable versions of its VikingCloud Certificate Policy and Certification Practices Statement (“CP/CPS”) enumerated in [Attachment A](#), including its commitment to provide S/MIME certificates in conformity with the CA/Browser Forum Requirements on the VikingCloud [repository](#), and provided such services in accordance with its disclosed practices
- maintained effective controls to provide reasonable assurance that:
  - the integrity of keys and S/MIME certificates it manages is established and protected throughout their lifecycles; and
  - S/MIME subscriber information is properly authenticated
- 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

throughout the period September 1, 2023 to August 31, 2024, based on the [WebTrust Principles and Criteria for Certification Authorities - S/MIME Certificates v1.0.3](#).

The CA/Browser Forum Baseline Requirements for the Issuance and Management of Publicly-Trusted S/MIME Certificates requires compliance with the Network and Certificate System Security Requirements (“Network Security Requirements”) as set forth by the CA/Browser Forum. The relevant principle and criteria are included as part of WebTrust Principles and Criteria for Certification Authorities - Network Security, which are reported on under separate cover.

### Certification Authority’s Responsibilities

VikingCloud’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 - S/MIME Certificates v1.0.3](#).



## **Independent Accountant's Responsibilities**

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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

The relative effectiveness and significance of specific controls at VikingCloud 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. Our examination did not extend to controls at individual subscriber and relying party locations and we have not evaluated the effectiveness of such controls.

## **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 unauthorized 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.

## **Independent Accountant's Opinion**

In our opinion management's assertion, as referred to above, is fairly stated, in all material respects.

This report does not include any representation as to the quality of VikingCloud's services other than its CA operations in Chicago, Illinois, and Dallas, Texas, in the United States of America, nor the suitability of any of VikingCloud's services for any customer's intended purpose.

## **Use of the WebTrust Seal**

VikingCloud's use of the WebTrust for Certification Authorities - S/MIME 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.

**BDO USA**

November 22, 2024



**ATTACHMENT A - CERTIFICATE POLICY/CERTIFICATION PRACTICE STATEMENT  
VERSIONS IN-SCOPE**

<b>Policy Name</b>	<b>Policy Version</b>	<b>Policy Date</b>
<a href="#">VikingCloud Certificate Policy and Certification Practices Statement</a>	Version 7.7	August 14, 2024
VikingCloud Certificate Policy and Certification Practices Statement	Version 7.6	November 29, 2023
VikingCloud Certificate Policy and Certification Practices Statement	Version 7.5	August 31, 2023



## ATTACHMENT B - IN-SCOPE CAs FOR S/MIME BASELINE REQUIREMENTS

Root CAs			
Subject DN	SHA2 Thumbprint	Valid From	Valid To
CN = XRamp Global Certification Authority O = XRamp Security Services Inc OU = www.xrampsecurity.com C = US	CECDDC905099D8DADFC5B1D209B737CBE2C18CFB2C10C0FF0BCF0D3286FC1AA2	11/1/2004	1/1/2035
CN = SecureTrust CA O = SecureTrust Corporation C = US	F1C1B50AE5A20DD8030EC9F6BC24823DD367B5255759B4E71B61FCE9F7375D73	11/7/2006	12/31/2029
CN = Secure Global CA O = SecureTrust Corporation C = US	4200F5043AC8590EBB527D209ED1503029FBCBD41CA1B506EC27F15ADE7DAC69	11/7/2006	12/31/2029
CN = Trustwave Global Certification Authority O = Trustwave Holdings, Inc. L = Chicago S = Illinois C = US	97552015F5DDFC3C8788C006944555408894450084F100867086BC1A2BB58DC8	8/23/2017	8/23/2042
CN = Trustwave Global ECC P256 Certification Authority O = Trustwave Holdings, Inc. L = Chicago S = Illinois C = US	945BBC825EA554F489D1FD51A73DDF2EA624AC7019A05205225C22A78CCFA8B4	8/23/2017	8/23/2042
CN = Trustwave Global ECC P384 Certification Authority O = Trustwave Holdings, Inc. L = Chicago S = Illinois C = US	55903859C8C0C3EBB8759ECE4E2557225FF5758BBD38EBD48276601E1BD58097	8/23/2017	8/23/2042
C=US O=Viking Cloud, Inc. CN=VikingCloud SMIME RSA Root 1	7714BED9406C95F02A1C68ED4A07710FA65333E1A4F7CDCBA7ED746FDAA07F40	2/5/2024	2/3/2049
C=US O=Viking Cloud, Inc. CN=VikingCloud SMIME ECC Root 1	70817538CF55A6CC405D506AEF6B50AE6026C90EB6FB076841C4A6B02835183E	2/5/2024	2/3/2049



S/MIME CAs			
Subject DN	SHA2 Thumbprint	Valid From	Valid To
E = ca@trustwave.com CN = Trustwave S/MIME SHA256 CA, Level 1 O = Trustwave Holdings, Inc. L = Chicago S = Illinois C = US	5C4BC597291AB9C7023FB6445FD60381A65C60DDD404F124E5FA143FE98B05F3	10/1/2014	9/28/2024
C = US O = SecureTrust CN = SecureTrust TWG Secure Email CA, Level 2	ACCCAAF77372FFD2BD7BB21861B224EE1DAE8FE640D03A8FDE7518EC9B32508B	10/8/2020	10/8/2030
C = US O = SecureTrust CN = SecureTrust TWG ECDSA P-256 Secure Email CA, Level 2	B36BE2E3F72EC3FA03B2273EFF994F4F6F4F09B2DD7A28AF951BD38EC103F088	10/8/2020	10/8/2030
C = US O = SecureTrust CN = SecureTrust TWG ECDSA P-384 Secure Email CA, Level 2	136A05614FDE8F94D8C1209B853F8F7FC487D233A280BD9902335DDB563EFDC5	10/8/2020	10/8/2030
C = US O = SecureTrust CN = SecureTrust Secure Email CA, Level 3	C9B767E33B955785458F569746D489B9A51C72B8160212B5DD5C9978125ED492	10/8/2020	10/8/2030
C = US O = Viking Cloud, Inc. CN = Viking Cloud Secure Email CA, Level 1	84071B259D851367E653E0E477A9ECDCA3F10453E1FE57A1EA5728F7934824C9	6/9/2022	6/9/2032
C=US O=Viking Cloud, Inc. CN=VikingCloud S1 SMIME RSA, Level 1	9A07F95DD4FFC0124D6AEB8D8D97B4DB87C5525903793AA5F736714E716C113C	2/7/2024	2/6/2034
C=US O=Viking Cloud, Inc. CN=VikingCloud S1 SMIME ECC, Level 1	B855F2484501A4A9B82F27C9639353FEC5FE3768448D17826FFF27BD69A62DA7	2/7/2024	2/6/2034



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Subject DN	SHA2 Thumbprint	Valid From	Valid To
C=US O=Viking Cloud, Inc. CN=VikingCloud XG Secure Email CA, Level 1	434BF66BD4A8E461B810864D82D35C3100BE5D98E63C67C6CA7422FA6F75A1CC	8/28/2024	8/28/2034



## VIKING CLOUD, INC. MANAGEMENT'S ASSERTION

Viking Cloud, Inc., a Sysnet North America, Inc. subsidiary ("VikingCloud"), operates the Certification Authority ("CA") services for its CAs as enumerated in [Attachment B](#) in scope for S/MIME Baseline Requirements and provides S/MIME CA services.

The management of VikingCloud is responsible for establishing and maintaining effective controls over its S/MIME CA operations, including its S/MIME CA business practices disclosure on its [repository](#), S/MIME key lifecycle management controls, and S/MIME 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 VikingCloud's Certification Authority operations. Furthermore, because of changes in conditions, the effectiveness of controls may vary over time.

VikingCloud management has assessed its disclosures of its certificate practices and controls over its S/MIME CA services. Based on that assessment, in providing its CA services in Chicago, Illinois and Dallas, Texas, in the United States of America, VikingCloud has:

- disclosed its S/MIME certificate lifecycle management business practices in the applicable versions of its VikingCloud Certificate Policy and Certification Practices Statement ("CP/CPS") enumerated in [Attachment A](#), including its commitment to provide S/MIME certificates in conformity with the CA/Browser Forum Requirements on the VikingCloud [repository](#), and provided such services in accordance with its disclosed practices
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throughout the period September 1, 2023 to August 31, 2024, based on the [WebTrust Principles and Criteria for Certification Authorities - S/MIME Certificates v1.0.3](#).

Signed by:  
  
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11/22/2024

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Mark Brady  
President and Chief Operating Officer, Viking Cloud, Inc





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CN = SecureTrust CA O = SecureTrust Corporation C = US	F1C1B50AE5A20DD8030EC9F6BC24823DD367B5255759B4E71B61FCE9F7375D73	11/7/2006	12/31/2029
CN = Secure Global CA O = SecureTrust Corporation C = US	4200F5043AC8590EBB527D209ED1503029FBCBD41CA1B506EC27F15ADE7DAC69	11/7/2006	12/31/2029
CN = Trustwave Global Certification Authority O = Trustwave Holdings, Inc. L = Chicago S = Illinois C = US	97552015F5DDFC3C8788C006944555408894450084F100867086BC1A2BB58DC8	8/23/2017	8/23/2042
CN = Trustwave Global ECC P256 Certification Authority O = Trustwave Holdings, Inc. L = Chicago S = Illinois C = US	945BBC825EA554F489D1FD51A73DDF2EA624AC7019A05205225C22A78CCFA8B4	8/23/2017	8/23/2042
CN = Trustwave Global ECC P384 Certification Authority O = Trustwave Holdings, Inc. L = Chicago S = Illinois C = US	55903859C8C0C3EBB8759ECE4E2557225FF5758BBD38EBD48276601E1BD58097	8/23/2017	8/23/2042
C=US O=Viking Cloud, Inc. CN=VikingCloud SMIME RSA Root 1	7714BED9406C95F02A1C68ED4A07710FA65333E1A4F7CDCBA7ED746FDAA07F40	2/5/2024	2/3/2049
C=US O=Viking Cloud, Inc. CN=VikingCloud SMIME ECC Root 1	70817538CF55A6CC405D506AEF6B50AE6026C90EB6FB076841C4A6B02835183E	2/5/2024	2/3/2049



S/MIME CAs			
Subject DN	SHA2 Thumbprint	Valid From	Valid To
E = ca@trustwave.com CN = Trustwave S/MIME SHA256 CA, Level 1 O = Trustwave Holdings, Inc. L = Chicago S = Illinois C = US	5C4BC597291AB9C7023FB6445FD60381A65C60DDD404F124E5FA143FE98B05F3	10/1/2014	9/28/2024
C = US O = SecureTrust CN = SecureTrust TWG Secure Email CA, Level 2	ACCCAAF77372FFD2BD7BB21861B224EE1DAE8FE640D03A8FDE7518EC9B32508B	10/8/2020	10/8/2030
C = US O = SecureTrust CN = SecureTrust TWG ECDSA P-256 Secure Email CA, Level 2	B36BE2E3F72EC3FA03B2273EFF994F46F64F09B2DD7A28AF951BD38EC103F088	10/8/2020	10/8/2030
C = US O = SecureTrust CN = SecureTrust TWG ECDSA P-384 Secure Email CA, Level 2	136A05614FDE8F94D8C1209B853F8F7FC487D233A280BD9902335DDB563EFDC5	10/8/2020	10/8/2030
C = US O = SecureTrust CN = SecureTrust Secure Email CA, Level 3	C9B767E33B955785458F569746D489B9A51C72B8160212B5DD5C9978125ED492	10/8/2020	10/8/2030
C = US O = Viking Cloud, Inc. CN = Viking Cloud Secure Email CA, Level 1	84071B259D851367E653E0E477A9ECDCA3F10453E1FE57A1EA5728F7934824C9	6/9/2022	6/9/2032
C=US O=Viking Cloud, Inc. CN=VikingCloud S1 SMIME RSA, Level 1	9A07F95DD4FFC0124D6AEB8D8D97B4DB87C5525903793AA5F736714E716C113C	2/7/2024	2/6/2034
C=US O=Viking Cloud, Inc. CN=VikingCloud S1 SMIME ECC, Level 1	B855F2484501A4A9B82F27C9639353FEC5FE3768448D17826FFF27BD69A62DA7	2/7/2024	2/6/2034



S/MIME CAs			
Subject DN	SHA2 Thumbprint	Valid From	Valid To
C=US O=Viking Cloud, Inc. CN=VikingCloud XG Secure Email CA, Level 1	434BF66BD4A8E461B810864D82D35C3100BE5D98E63C67C6CA7422FA6F75A1CC	8/28/2024	8/28/2034