



## REPORT OF THE INDEPENDENT ACCOUNTANT

To the management of Viking Cloud:

### Scope

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

- disclosed its code signing (“CS”) certificate lifecycle management business practices in the applicable versions of its Viking Cloud Certificate Policy and Certification Practices Statement (“CP/CPS”) enumerated in [Attachment A](#), including its commitment to provide CS certificates in conformity with the CA/Browser Forum Code Signing Certificate Working Group requirements, on its [repository](#) and provided such services in accordance with its disclosed practices
- maintained effective controls to provide reasonable assurance that:
  - CS subscriber information is properly collected, authenticated, and verified; and
  - the integrity of keys and CS certificates it manages is established and protected throughout their lifecycles
- maintained effective controls to provide reasonable assurance that its CS Timestamp Authority is operated in conformity with the CA/Browser Forum Code Signing Certificate Working Group’s requirements

for the period October 1, 2021 to September 30, 2022, based on the [WebTrust Principles and Criteria for Certification Authorities - Code Signing Baseline Requirements v2.0](#).

Viking Cloud does not provide CS Signing Authority services. Accordingly, our examination did not extend to the controls that would address those criteria.

### Certification Authority’s Responsibilities

Viking Cloud’s management is responsible for its assertion, including the fairness of its presentation, and the provision of its described services, based on, [WebTrust Principles and Criteria for Certification Authorities - Code Signing Baseline Requirements - Version 2.0](#)

### Independent Accountant’s Responsibilities

Our responsibility is to express an opinion about 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 Viking Cloud 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 Viking Cloud's services other than its CA operations at Chicago, Illinois in the United States of America, nor the suitability of any of Viking Cloud's services for any customer's intended purpose.

### **Other Matters**

While the Viking Cloud assertion notes all issues disclosed on Bugzilla during the engagement period, we have noted no instances relevant to the CAs enumerated in [Attachment B](#) and applicable to the [WebTrust Principles and Criteria for Certification Authorities - Code Signing Baseline Requirements v2.0](#).

On October 17, 2021, the Viking Cloud group, formerly known as the Sysnet Global Solutions group, purchased the SecureTrust business, including Secure Compliance, Inc. (formerly named SecureTrust, Inc.), from Trustwave Holdings, Inc. On April 1, 2022, the Sysnet Global Solutions group announced the rebranding of the Secure Compliance, Inc. to Viking Cloud, Inc.



### **Use of WebTrust Seal**

Viking Cloud's use of the WebTrust for Certification Authorities - Code Signing 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.

*BDS USA, LLP*

December 21, 2022



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

<b>Policy Name</b>	<b>Policy Version</b>	<b>Policy Date</b>
<a href="#"><u>Viking Cloud Certificate Policy and Certification Practices Statement</u></a>	Version 7.2	September 28, 2022
<a href="#"><u>Viking Cloud Certificate Policy and Certification Practices Statement</u></a>	Version 7.1	June 15, 2022
<a href="#"><u>Viking Cloud Certificate Policy and Certification Practices Statement</u></a>	Version 7.0	March 29, 2022
<a href="#"><u>Viking Cloud Certificate Policy and Certification Practices Statement</u></a>	Version 6.8	November 20, 2021
<a href="#"><u>Viking Cloud Certificate Policy and Certification Practices Statement</u></a>	Version 6.7	September 22, 2021



## ATTACHMENT B - IN-SCOPE CAs

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



Code Signing CAs			
Subject DN	SHA2 Thumbprint	Valid From	Valid To
E = ca@trustwave.com CN = Trustwave Code Signing SHA256 CA, Level 1 O = Trustwave Holdings, Inc. L = Chicago S = Illinois C = US	F420949BB55A462D9B927449E49DA23F683AB4B6166E05815808F5D9FD36646B	10/1/2014	9/28/2024
E = ca@trustwave.com CN = Trustwave Code Signing SHA256 CA, Level 1 O = Trustwave Holdings, Inc. L = Chicago S = Illinois C = US	53A8129F71A9827D03704670720C375061821155C076E86A490D6EB871E03AF0	9/1/2016	9/29/2024
C = US S = Illinois L = Chicago O = Trustwave Holdings, Inc. CN = Trustwave Global Code Signing CA, Level 1	4D10A086866731C0E16174192114C6076C7995DD5493006DD2054EFBD169AE2B	2/6/2018	8/21/2042
C = US S = Illinois L = Chicago O = Trustwave Holdings, Inc. CN = Trustwave Global ECDSA P-256 Code Signing CA, Level 1	730E02CD3AFD489FDB9D708F674B45FA8CFD73AB926B94855B2C0376F9A528D9	2/6/2018	8/21/2042
C = US S = Illinois L = Chicago O = Trustwave Holdings, Inc. CN = Trustwave Global ECDSA P-384 Code Signing CA, Level 1	7F2A890E8D9AFDB9C0F08AF1CB8DDA18C5802C5BEA50E0B18071D3CF973A46BD	2/6/2018	8/21/2042
C = US S = Illinois L = Chicago O = SecureTrust CN = SecureTrust Code Signing CA, Level 1	5E4FF34628DABED6859BACF2E128A807A08F49B0C259D9BE2E33FEE066AC7AF7	1/29/2019	1/29/2029



Code Signing CAs			
Subject DN	SHA2 Thumbprint	Valid From	Valid To
CN = Viking Cloud TWG Code Signing CA, Level 1 O = Viking Cloud, Inc. C = US	E7EADE07201F519CC43A51D3F33D4EC3112D5A72D83EFB4104CBC1B306DAB762	8/10/2022	8/10/2032



Timestamping CAs			
Subject DN	SHA2 Thumbprint	Valid From	Valid To
CN = Trustwave Timestamping CA, Level 1 O = Trustwave Holdings, Inc. L = Chicago S = Illinois C = US	EF5AE8BBF214337779B8A30730962638BB3AFE100C615A49730F709A2518861B	1/25/2017	12/25/2034
C = US S = Illinois L = Chicago O = Trustwave Holdings, Inc. CN = Trustwave Global Timestamping CA, Level 1	643B81C90B3505BFAFF80EAAC9EE28C9F406362A8F56DD26ECFA29335958C856	2/6/2018	8/21/2042
C = US S = Illinois L = Chicago O = Trustwave Holdings, Inc. CN = Trustwave Global ECDSA P-256 Timestamping CA, Level 1	7FC29B856B23EEFC3A5E68775E0B37DC320627FD5C19368BB68397EE219A667A	2/6/2018	8/21/2042
C = US S = Illinois L = Chicago O = Trustwave Holdings, Inc. CN = Trustwave Global ECDSA P-384 Timestamping CA, Level 1	F75E65420AD6C018D915BBBA40A77122B30ACFD417DA3A885E4C4CD9E065A415	2/6/2018	8/21/2042
C = US S = Illinois L = Chicago O = SecureTrust CN = SecureTrust Timestamping CA, Level 1	090DF1220A60E8E865F8607B9A24BC3BE00D933D438FB686A3173DEFC5BFBB40	1/29/2019	12/31/2034
CN = Viking Cloud TWG Timestamping CA, Level 1 O = Viking Cloud, Inc. C = US	FA623A8BA0D6C69590593A62A67484EACCD1D3A7B19DCA78139DC3E30AC0B68A	8/10/2022	8/10/2037



## VIKING CLOUD MANAGEMENT'S ASSERTION

Viking Cloud, Inc. ("Viking Cloud") operates the Certification Authority ("CA") services for its CAs enumerated in [Attachment B](#), and provides code signing ("CS") CA services.

The management of Viking Cloud is responsible for establishing and maintaining effective controls over its CS CA operations, including its CS CA business practices disclosed on its [repository](#), CS key lifecycle management controls, CS certificate lifecycle management controls, and CS Timestamp Authority 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 Viking Cloud's Certification Authority operations. Furthermore, because of changes in conditions, the effectiveness of controls may vary over time.

Viking Cloud management has assessed its disclosures of its certificate practices and controls over its CS CA services. Based on that assessment, in Viking Cloud management's opinion, in providing its CS CA services in Chicago, Illinois, Viking Cloud has:

- disclosed its CS certificate lifecycle management business practices in the applicable versions of its Viking Cloud Certificate Policy and Certification Practices Statement ("CP/CPS") enumerated in [Attachment A](#), including its commitment to provide CS certificates in conformity with the CA/Browser Forum Code Signing Certificate Working Group requirements, on its [repository](#) and provided such services in accordance with its disclosed practices
- maintained effective controls to provide reasonable assurance that:
  - CS subscriber information is properly collected, authenticated, and verified;
  - the integrity of keys and CS certificates it manages is established and protected throughout their lifecycles
- maintained effective controls to provide reasonable assurance that its CS Timestamp Authority is operated in conformity with the applicable Code Signing Working Group requirements

throughout the period October 1, 2021 to September 30, 2022, based on the [WebTrust Principles and Criteria for Certification Authorities - Code Signing Baseline Requirements v2.0](#).

Viking Cloud does not provide CS Signing Authority services. Accordingly, our assertion did not extend to the controls that would address those criteria.

Viking Cloud has disclosed the following matters to the Microsoft Trusted Root Program. These matters were included below due to being open during the period October 1, 2021 through the date of this report.

Bug ID	Summary	Opened	Closed	Resolution
<a href="#">1776764</a>	SecureTrust: 2 certificates with non-DER encoded keyUsage extension	June 27, 2022	Open	Open
<a href="#">1765800</a>	SecureTrust: Incorrect OCSP response	April 21, 2022	Closed	10/14/2022
<a href="#">1720723</a>	SecureTrust: Invalid localityName	September 28, 2021	Closed	10/5/2022

On October 17, 2021, the Viking Cloud group, formerly known as the Sysnet Global Solutions group, purchased the SecureTrust business, including Secure Compliance, Inc. (formerly named SecureTrust, Inc.), from Trustwave Holdings, Inc. On April 1, 2022, the Sysnet Global Solutions group announced the rebranding of the Secure Compliance, Inc. to Viking Cloud, Inc.

DocuSigned by:

*Tom Wallace*

12/21/2022

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Tom Wallace

Senior VP of Delivery and Operations, Viking Cloud  
For and on behalf of Viking Cloud, Inc.

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

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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

Code Signing CAs			
Subject DN	SHA2 Thumbprint	Valid From	Valid To
E = ca@trustwave.com CN = Trustwave Code Signing SHA256 CA, Level 1 O = Trustwave Holdings, Inc. L = Chicago S = Illinois C = US	F420949BB55A462D9B927449E49DA23F683AB4B6166E05815808F5D9FD36646B	10/1/2014	9/28/2024
E = ca@trustwave.com CN = Trustwave Code Signing SHA256 CA, Level 1 O = Trustwave Holdings, Inc. L = Chicago S = Illinois C = US	53A8129F71A9827D03704670720C375061821155C076E86A490D6EB871E03AF0	9/1/2016	9/29/2024
C = US S = Illinois L = Chicago O = Trustwave Holdings, Inc. CN = Trustwave Global Code Signing CA, Level 1	4D10A086866731C0E16174192114C6076C7995DD5493006DD2054EFBD169AE2B	2/6/2018	8/21/2042
C = US S = Illinois L = Chicago O = Trustwave Holdings, Inc. CN = Trustwave Global ECDSA P- 256 Code Signing CA, Level 1	730E02CD3AFD489FDB9D708F674B45FA8CFD73AB926B94855B2C0376F9A528D9	2/6/2018	8/21/2042
C = US S = Illinois L = Chicago O = Trustwave Holdings, Inc. CN = Trustwave Global ECDSA P- 384 Code Signing CA, Level 1	7F2A890E8D9AFDB9C0F08AF1CB8DDA18C5802C5BEA50E0B18071D3CF973A46BD	2/6/2018	8/21/2042
C = US S = Illinois L = Chicago O = SecureTrust CN = SecureTrust Code Signing CA, Level 1	5E4FF34628DABED6859BACF2E128A807A08F49B0C259D9BE2E33FEE066AC7AF7	1/29/2019	1/29/2029
CN = Viking Cloud TWG Code Signing CA, Level 1 O = Viking Cloud, Inc. C = US	E7EADE07201F519CC43A51D3F33D4EC3112D5A72D83EFB4104CBC1B306DAB762	8/10/2022	8/10/2032

Timestamping CAs			
Subject DN	SHA2 Thumbprint	Valid From	Valid To
CN = Trustwave Timestamping CA, Level 1 O = Trustwave Holdings, Inc. L = Chicago S = Illinois C = US	EF5AE8BBF214337779B8A30730962638BB3AFE100C615A49730F709A2518861B	1/25/2017	12/25/2034
C = US S = Illinois L = Chicago O = Trustwave Holdings, Inc. CN = Trustwave Global Timestamping CA, Level 1	643B81C90B3505BFAFF80EAAAC9EE28C9F406362A8F56DD26ECFA29335958C856	2/6/2018	8/21/2042
C = US S = Illinois L = Chicago O = Trustwave Holdings, Inc. CN = Trustwave Global ECDSA P-256 Timestamping CA, Level 1	7FC29B856B23EEFC3A5E68775E0B37DC320627FD5C19368BB68397EE219A667A	2/6/2018	8/21/2042
C = US S = Illinois L = Chicago O = Trustwave Holdings, Inc. CN = Trustwave Global ECDSA P-384 Timestamping CA, Level 1	F75E65420AD6C018D915BBBA40A77122B30ACFD417DA3A885E4C4CD9E065A415	2/6/2018	8/21/2042
C = US S = Illinois L = Chicago O = SecureTrust CN = SecureTrust Timestamping CA, Level 1	090DF1220A60E8E865F8607B9A24BC3BE00D933D438FB686A3173DEFC5BFBB40	1/29/2019	12/31/2034
CN = Viking Cloud TWG Timestamping CA, Level 1 O = Viking Cloud, Inc. C = US	FA623A8BA0D6C69590593A62A67484EACCD1D3A7B19DCA78139DC3E30AC0B68A	8/10/2022	8/10/2037