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## Independent Assurance Report

To the Board of Raffcomm Technologies Sdn. Bhd.

We have been engaged, in reasonable assurance to examine and report on Raffcomm Technologies Sdn. Bhd. ("RAFFTECH")'s assertion that in providing its Certification Authority ("CA") services known as RAFFTECH-CA at the following locations:

- Business operation and primary data centre, Cyberjaya, Selangor, Malaysia
- Disaster recovery data centre, Kuala Lumpur, Wilayah Persekutuan Kuala Lumpur, Malaysia

Throughout the year ended 30 April 2021 for its CAs as enumerated in Appendix 1 – List of Root and Subordinate CA in Scope, RAFFTECH-CA has:

- Disclosed its business, key and certification life cycle management business and information security practices in its:
  - RAFFTECH-CA Certificate Policy (CP) Version 1.1 dated 28 January 2019
  - RAFFTECH-CA Certificate Practice Statement (CPS) Version 1.1 dated 28 January 2019
- Maintained effective controls to provide reasonable assurance that:
  - RAFFTECH-CA Certification Practice Statement is consistent with RAFFTECH-CA Certificate Policy
  - RAFFTECH-CA provides its services in accordance with its Certificate Policy and Certificate Practice Statement
- Maintained effective controls to provide reasonable assurance that:
  - The integrity of keys and certificates it manages is established and protected throughout their lifecycles.
  - The integrity of subscriber keys and certificates it manages is established and protected throughout their lifecycles.
  - Subscriber information is properly authenticated for the registration activities performed by RAFFTECH-CA.
  - Subordinate CA certificate requests are accurate.

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- Maintained effective controls to provide reasonable assurance that:
    - Logical and physical access to CA systems and data is restricted to authorised individuals.
    - The continuity of key and certificate management operations is maintained.
    - CA systems development, maintenance, and operations are properly authorised and performed.

in accordance with the WebTrust Principles and Criteria for Certification Authorities Version 2.2.

Our examination was conducted in accordance with attestation standards established by Chartered Professional Accountants Canada (“CPA Canada”) WebTrust Principles and Criteria for Certification Authorities - Version 2.2.

RAFFTECH-CA makes use of external registration authorities for specific subscriber registration activities, our examination did not extend to the controls exercised by these external registration authorities.

RAFFTECH-CA does not practice cross-certification and escrow its CA keys, does not provide subscriber key generation services, and does not provide certificate suspension services. Accordingly, our examination did not extend to controls that would address those criteria.

### **Certification Authority’s Responsibility**

The Board and Management of RAFFTECH-CA 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 Version 2.2 and Digital Signature Act 1997 and Digital Signature Regulations 1998.

### **Auditor’s Responsibilities**

Our responsibility is to express an opinion on management’s assertion based on our examination and our procedures in accordance with International standard on assurance Engagements 3000, Assurance Engagements Other than Audits or Reviews of Historical Financial Information, issued by International Auditing and Assurance Standards Board.

Our examination requires that we plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, management’s assertion is fairly stated, and, accordingly, included:

- obtaining an understanding of RAFFTECH-CA’s key and certification 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;
- selectively testing transactions executed in accordance with disclosed key and certificate life cycle management business and information privacy practices.
- testing and evaluating the operating effectiveness on the controls; and
- performing such other procedures as we considered necessary in the circumstances.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Relative effectiveness of controls**

The relative effectiveness and significance of specific controls at RAFFTECH-CA and their effect on assessment of controls risk for subscribers and relying parties are dependent on their interactions with the controls, and other

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factors present at individual subscribers and relying parties' locations. We have performed no procedures to evaluate effectiveness of controls at individual subscribers and relying parties' locations

### **Inherent Limitation**

Because of inherent limitations in controls, errors or fraud may occur and not be detected. Furthermore, the projection of any conclusions, based on our findings, to future periods is subject to the risk that the validity of such conclusions may be altered because of changes made to the systems or controls, or deterioration in the degree of effectiveness of the controls.

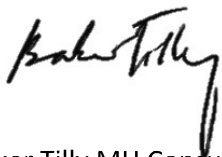
### **Opinion**

In our opinion, for the period from 1 May 2020 to 30 April 2021, RAFFTECH-CA's management assertion, as set forth in the first paragraph, is fairly stated, in all material respects, based on the CPA Canada WebTrust Principles and Criteria for Certification Authorities – Version 2.2.

This report does not include any representation as to the quality of RAFFTECH-CA's services beyond those covered by the WebTrust Principles and Criteria for Certification Authorities Version 2.2 nor the suitability of any of RAFFTECH-CA services for any customer's intended purpose.

### **Use of the WebTrust Seal**

The WebTrust seal of assurance for the Certification on RAFFTECH-CA's website 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.



Baker Tilly MH Consulting Sdn Bhd

Kuala Lumpur, Malaysia

28 May 2021

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