

Independent Assurance Report

To the Board of TM Technology Services Sdn. Bhd.

Scope

We have been engaged in reasonable assurance engagement to examine and report on TM Technology Services Sdn. Bhd. (“TM TECH”) assertion that in providing its Certification Authority (“CA”) services known as TMCA Certificate Authority (“TMCA”) at the following locations:

- Business operation, Kuala Lumpur, Wilayah Persekutuan Kuala Lumpur, Malaysia.
- Primary data centre, Kuala Lumpur, Wilayah Persekutuan Kuala Lumpur, Malaysia.
- Disaster recovery data centre, Cyberjaya, Wilayah Persekutuan Kuala Lumpur, Malaysia.

Throughout the period 1 April 2022 to 31 March 2023 for its CAs as enumerated in [Appendix 1 – List of Root CA and Subordinate CAs](#), TMCA has:

- Disclosed its business, key lifecycle management, certificate lifecycle management business and information security practices in its:
 - [TMCA Certificate Policy \(CP\) Version 6.0 dated 28 February 2023.](#)
 - [TMCA Certification Practice Statement \(CPS\) Version 3.0 dated 28 February 2023.](#)
- Maintained effective controls to provide reasonable assurance that:
 - TMCA Certification Practice Statement is consistent with TMCA Certificate Policy.
 - TMCA provides its services in accordance with its Certificate Policy and Certification 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 TMCA.
 - Subordinate CA certificate requests are accurate, authenticated, and approved.
- 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 to maintain CA systems integrity.

TMCA 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.

TMCA 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 TMCA are responsible for their 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 2.2.2.](#)

Our independence and quality control

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour.

We have applied International Standard on Quality Management (ISQM) 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Practitioner's responsibilities

Our responsibility is to express an opinion on management's assertion based on our procedures. We conducted our procedures in accordance with International Standard on Assurance Engagements 3000, Assurance Engagements Other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board. This standard 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 TMCA's key and certificate lifecycle management business practices and its controls over key and certificate integrity, over the authenticity and confidentiality of subscriber and relying party information, over the continuity of key and certificate lifecycle management operations and over development, maintenance, and operation of systems integrity.
- Selectively testing transactions executed in accordance with disclosed key and certificate lifecycle management business practices.
- Testing and evaluating the operating effectiveness of the controls.
- 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.

The relative effectiveness and significance of specific controls at TMCA 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.

Suitability of controls

The suitability of the design of the controls at TMCA 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 suitability of the design of the controls at individual subscriber and relying party locations.

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.

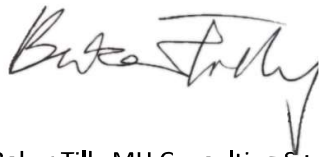
Opinion

In our opinion, from 1 April 2022 to 31 March 2023, TMCA's Management Assertion is fairly stated, in all material respects, in accordance with the [WebTrust Principles and Criteria for Certification Authorities Version 2.2.2](#).

This report does not include any representation as to the quality of TMCA's services beyond those covered by the [WebTrust Principles and Criteria for Certification Authorities Version 2.2.2](#), nor the suitability of any of TMCA's services for any customer's intended purpose.

Use of the WebTrust seal

TMCA's use of the WebTrust for Certification Authorities 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.



Baker Tilly MH Consulting Sdn Bhd
Kuala Lumpur, Malaysia
22 June 2023