



INDEPENDENT ASSURANCE REPORT

To the management of Pos Digicert Sdn. Bhd.

Scope

We have been engaged, in a reasonable assurance engagement, to report on Pos Digicert Sdn. Bhd. (“Pos Digicert”) management’s assertion that for its Certification Authority (“CA”) operations at 8-3A-02 Star Central Lingkaran Cyberpoint Timur, 63000 Cyberjaya, Selangor, throughout the period from 1 January 2022 to 30 June 2022 for its CAs as enumerated in Attachment A, Pos Digicert has:

- disclosed its business, key lifecycle management, certificate lifecycle management, and CA environmental control practices in its:
 - Pos Digicert Certificate Practice Statement Revision v10.0
(URL: https://www.posdigicert.com.my/public/uploads/files/CPS_Rev_10.pdf).
- maintained effective controls to provide reasonable assurance that:
 - Pos Digicert provides its services in accordance with its 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 Pos Digicert); and
 - 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 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.

in accordance with the WebTrust Principles and Criteria for Certification Authorities v2.2.2.

Pos Digicert does not escrow its CA keys, does not provide certificate renewal services, and does not provide certificate suspension services. Accordingly, our procedures did not extend to controls that would address those criteria.



Certification authority's responsibilities

Pos Digicert'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 v2.2.2.

Independence and quality control

We have complied with the independence and other ethical requirements of the By-Laws (on Professional Ethics, Conduct and Practice) of the Malaysian Institute of Accountants ("By-Laws") and the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies International Standard on Quality Control 1 "Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services", 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:

- (1) obtaining an understanding of Pos Digicert'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;
- (2) selectively testing transactions executed in accordance with disclosed key and certificate lifecycle management business 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 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 Pos Digicert 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.

Inherent limitations

Because of the nature and inherent limitations of controls, Pos Digicert's ability to meet the aforementioned criteria may be affected. For example, controls may not prevent, or detect and correct, error, fraud, unauthorized 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.

Opinion

In our opinion, throughout the period from 1 January 2022 to 30 June 2022, Pos Digicert's management's assertion, as referred to above, is fairly stated, in all material respects, in accordance with the WebTrust Principles and Criteria for Certification Authorities v2.2.2.

This report does not include any representation as to the quality of Pos Digicert's services beyond those covered by the WebTrust Principles and Criteria for Certification Authorities v2.2.2, nor the suitability of any of Pos Digicert's services for any customer's intended purpose.

Use of the WebTrust seal

Pos Digicert'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.



Restriction on distribution or use of our report

This report is addressed to Pos Digicert Sdn. Bhd. in accordance with the scope of work as set out in the Letter of Engagement dated 5 May 2020. The Services and Deliverables are provided solely for Pos Digicert's internal benefit and use. Unless we agree in advance, you may not disclose the report to anyone else or refer to the contents of the report on the findings of our work, except to the Malaysian Communications and Multimedia Commission ("MCMC") and CPA Canada for the purpose as described in the report. We accept no duty of care to any third party in respect of any use they may make of the report. Accordingly, we will not accept any liability or responsibility to any third party to whom our report is shown or into whose hands it may come. Pos Digicert agrees to indemnify PricewaterhouseCoopers ("PwC") against any liabilities, losses, expenses or other costs PwC reasonably incurs in connection with any claims against PwC or any other PwC firms by such third parties, and from any claims made against PwC.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'PricewaterhouseCoopers 17', is written over the printed name.

PricewaterhouseCoopers PLT (LLP0014401-LCA & AF1146)

Kuala Lumpur, Malaysia

18 January 2023



APPENDIX A – POS DIGICERT ROOT AND ISSUING CAs

Root CAs

Name	Certificate Thumbprint (sha256)
Pos Digicert Class 1 Root CA G2	DDEDA1988D33EC8FC541064D1B9E1395B37BFD5E26F2FBC884DD4CADA0D10B98
Pos Digicert Class 2 Root CA G2	19ABCDF3A74402FA8F0CA206BF7FAB0DFFFF3AE2BBD719584D21090A4353207
Pos Digicert Class 2 Root CA G3	5E9FDF32729EECDC9054454D930028CD1CB45101D090F9F526E804869B775A8D
Pos Digicert Class 2 Root CA G4	8918FD0DE9BD3242FD9D6649EDF0E11B03F938F1E966FA393DBE8CD9442C1D0D
Pos Digicert AATL Root CA	98F7203C2DF0B68D37A1071E27ABB8AC6D1638CBD00D140864B2A002F14E8A79
Malaysia Premier CA G2	BE25DD283887BFDE95415BC172EB832262CAE93086618F1AAD232F13977F5688
Pos Digicert Class 2 ECC Root CA R1	47AB19041B307CCE90EA70A89F2D84874EF1E1BBF810B82C9AD96F07E6D18708

Intermediates CAs

Name	Certificate Thumbprint (sha256)
Pos Digicert Digisign ID G2	71FAB877379FDB877E640FE0D33FA0474D81AFF2C8176094C18E445CAD061764
Digisign ID Basic ECC R1	FE8AACAEB25A0848B97317C357F690173963A8634F6EA82FB1352EE604931C6F
Digisign ID Enhanced ECC R1	972FA0B557C65790C7086BD20F07903266BE52752F4FDC63F02204E287764CCA
GPPI CA ECC	708C6A782A7302897071F8C9E79E909FF0A685BEEE8FD633DE33EAA5A8FEC8D8
Pos Digicert Server ID G2	05865D5BF5B4E681C81403D578C4055FC88A1E326FD605A2DB1D51D3729C5416



Bank Muamalat Malaysia Berhad Sub CA G3	29DB046189A61E7769599DF7DCC2619799755439D443F66EDBDF1794C30C6BFC
Bank Negara Malaysia Sub CA G3	67E815ED0C5F714E9A0B4699DDA5217BACE20EDAE614C63109AC04043B2B0540
Pos Digicert Document Signing	82A6BC54D85E49F2722F3048AF3B2E43685339DB23135B57AA2A90A873AFDCF8
NCSA	35CAC6A0F21F9D7525FA8D00F83BED9BE9573FDE30BA0FF1B295E20ABE6CB585
Pos Digicert Digisign ID (Basic) G3	346DA6FF5E6372E421F8FDC242F8C8715537DF59F584D4289BFC0B84F0E2050B
Pos Digicert Digisign ID (Enhanced) G3	A6402A1341E376D6382277A6B2C7F4157504777CD982F89C8E48C2391DE15A22
Pos Digicert iVEST CA G3	7E655ED08644C58BC2A58F04F6D52AEED84A088E2AB2BFEB92CA6F616D33D50C
Pos Digicert iVEST CA (Enhanced) G3	C38C14EF52E745B5F048FF17A18FB1F1B42E3BFBD284495EB9D5363E8A99692F
Pos Digicert Organisation G3	2E68746A95E99C09F7C53F0474153F2D6C91C01066AFAFD76B6C9F1F3EBA233E
Pos Digicert Server ID G3	CC5A3582EDEC68846278B99A5F6487FE3557EF27B692483F9797DBA3A465219
LHDNM Sub CA G3	E58E4E8C1C370DFCB677157591C97F623726B978E0891B59F74A7B0F9C6B6FD9
Universiti Teknologi MARA Sub CA G3	30CAE0DEC9FBA67AF2CE891A950DFAF4AD7A9496614EC2AA4C58B59C9216D69E
Enterprise Document Signing G3	A078ADF376D4C0221C28F96BFAD05B309F6C7E1CCAC9E09A8FF13B0C14CCB400
Pos Digicert TSA	8D0BC9FFCD39CFCFFFFF20D989894CA4FA70B9B50EABE2B667D5066A5A7178C1
Pos Digicert DV SSL G4	B91035921CD9A1F0245E771E2709F5E35F42E8758FCCD6C5C3F8CD7727ABB9DC