

1 Independent Assurance Report

To the Board of Telekom Applied Business Sdn. Bhd.

We have been engaged in reasonable assurance to examine and report on Telekom Applied Business Sdn. Bhd. ("TAB") 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 year ended 31 March 2022 for its CAs as enumerated in Appendix 1 – List of Root CA and Subordinate CAs, TMCA has:

- Disclosed its business, key and certification life cycle management business and information security practices in its:
 - TMCA Certificate Policy (CP) Version 5.3 dated 20 January 2020
 - TMCA Certification Practice Statement (CPS) Version 2.3 dated 20 January 2020
- 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.
- 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 2.2.1.

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 2.2.1.

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 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 2.2.1 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 TMCA’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.

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.

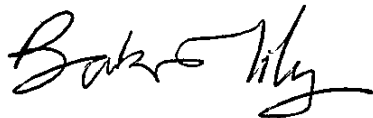
Inherent limitations

Because of the nature and inherent limitations of controls, TMCA’s ability to meet the aforementioned criteria may be affected. For example, controls may not prevent or detect and correct areas such as error, fraud, unauthorised access to systems and information, or failure to comply with internal and external policies or requirements. Additionally, 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, as of 31 March 2022, TMCA's Management Assertion is fairly stated, in all material respects, in accordance with the WebTrust Principles and Criteria for Certification Authorities Version 2.2.1.

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 2.2.1, nor the suitability of any of TMCA's services for any customer's intended purpose.



Baker Tilly MH Consulting Sdn Bhd
14 February 2023