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## Independent Assurance Report

To the Board of Raffcomm Technologies Sdn Bhd:

We have been engaged, in reasonable assurance, to report on Raffcomm Technologies Sdn Bhd Management's Assertion for its Certification Authority operations, known as RAFFTECH-CA, at the following locations:

- Business Operations: Kuala Lumpur, Wilayah Persekutuan Kuala Lumpur, Malaysia
- Primary Data Centre: Cyberjaya, Selangor, Malaysia
- Disaster Recovery Centre: Kuala Lumpur, Wilayah Persekutuan Kuala Lumpur, Malaysia

Throughout the year ended 30 April 2022, for its CAs as enumerated in [Appendix 1 – List of Root and Subordinate CAs in Scope](#), RAFFTECH-CA has:

- Disclosed its business, key and certification life cycle management business and CA environmental practices in its:
  - [RAFFTECH-CA Certificate Policy \(CP\) Version 1.2 dated 29 November 2021](#)
  - [RAFFTECH-CA Certification Practice Statement \(CPS\) Version 1.2 dated 29 November 2021](#)
- Suitably designed and placed into operation 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 Certification Practice Statement
- Suitably designed and placed into operation controls to provide reasonable assurance that:
  - The integrity of keys and certificates it manages are established and protected throughout their lifecycles
  - The integrity of subscriber keys and certificates it manages are 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, authenticated, and approved
- Suitably designed and placed into operation 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
- 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 Version 2.2.2](#).

Our examination was conducted in accordance with attestation standards by Chartered Professional Accountants Canada (“CPA Canada”) [WebTrust Principles and Criteria for Certification Authorities - Version 2.2.2](#).

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 2.2.2](#)

### **Auditor’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 RAFFTECH-CA’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
- Evaluating the suitability of the design of the controls
- Performing such other procedures as we considered necessary in the circumstances

We did not perform procedures to determine the operating effectiveness of controls for any period. Accordingly, we express no opinion on the operating effectiveness of any aspects of RAFFTECH-CA’s controls individually or in the aggregate. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Suitability of controls**

The suitability of the design of the controls at RAFFTECH-CA 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, RAFFTECH-CA’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, unauthorized 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, from 1 May 2021 to 30 April 2022, RAFFTECH-CA'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 RAFFTECH-CA's services beyond those covered by the [WebTrust Principles and Criteria for Certification Authorities Version 2.2.2](#), nor the suitability of any of RAFFTECH-CA's services for any customer's intended purpose.



Baker Tilly MH Consulting Sdn Bhd  
Kuala Lumpur, Malaysia  
27 May 2022