

## REPORT OF INDEPENDENT AUDITORS

### To the Management of MSC Trustgate.com Sdn. Bhd.

We have examined the assertion by the management of MSC Trustgate.com Sdn. Bhd. ("MSCTG") that in providing its Certification Authority ("CA") services known as Trustgate CA, has:

- Disclosed its key and certification life cycle management business and information privacy practices in its Certification Practice Statement - Version 3.8.8 with effective date on 1st July 2012, and provided such services in accordance with its disclosed practices, and
- Maintained effective controls to provide reasonable assurance that:
  - Subscriber information was properly authenticated (for the registration activities performed by Trustgate CA);
  - Integrity of keys and certificates it managed was established and protected throughout their life cycles;
  - Subscriber and relying party information was restricted to authorised individuals and protected from users not specified in the CA's business practices disclosure;
  - Continuity of key and certificate life cycle management operations was maintained; and
  - CA systems development, maintenance and operations were properly authorised and performed to maintain the CA systems integrity based on the CPA Canada WebTrust Principles and Criteria for Certification Authorities – Version 2.0

MSCTG's management is responsible for its assertion. Our responsibility is to express an opinion on management's assertion based on our examination.

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 2.0, and accordingly, included (1) obtaining an understanding of MSCTG 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; (2) selectively testing transactions executed in accordance with disclosed key and certificate life cycle management business and information privacy practices; (3) testing and evaluating the operating effectiveness on the controls; and (4) performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Because of inherent limitations in controls, errors or fraud may occur and not to 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.

In our opinion, for the period from 1 August 2016 through 31 August 2017, MSCTG 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 2.0

The WebTrust seal of assurance for the Certification on MSCTG'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.

The relative effectiveness and significance of specific controls at MSCTG 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.

This report does not include any representation as to the quality of MSCTG's CA services beyond those covered by CPA Canada WebTrust Principles and Criteria for Certification Authorities – Version 2.0, nor the suitability of any of MSCTG's services for any customer's intended purposes.



Kuala Lumpur  
29 September 2017

**Assertion by MSCTrustgate.com Sdn. Bhd. (478231-X), Regarding Its  
Disclosure of Its Business Practices and Its Controls Over It Certification  
Authority Operations During the Period 1 August 2016 Through 31 August 2017**

28 September 2017

MSCTrustgate.com Sdn. Bhd. (MSCTG) operates a Certification Authority ("CA") service known as MSCTG CA and provides the following certification authority services:

- Subscriber Key Management Services
- Subscriber Registration
- Certificate Rekey
- Certificate Issuance
- Certificate Distribution (using an online repository)
- Certificate Revocation
- Certificate Suspension
- Certificate Status Information Processing (using an online repository)

Management of MSCTG is responsible for establishing and maintaining effective controls over its CA operation, including CA business practices disclosure, service integrity (including key and certificate life cycle management controls), and CA environmental controls. These controls contain monitoring mechanisms, and actions are taken to correct deficiencies identified.

Controls have inherent limitation, including the possibility of human error and the circumvention or overriding of controls, accordingly, even effective controls can provide only reasonable assurance with respect to MSCTG's CA operations. Furthermore, because of changes in conditions, the effectiveness of controls may vary over time.

Management of MSCTG has assessed the controls over its CA operations. Based on that assessment, in MSCTG Management's opinion, in providing its CA services known as MSCTG CA in KUALA LUMPUR, MALAYSIA, MSCTG CA during the period 1 August 2016 through 31 August 2017.

- Disclosed its Business, Key Life Cycle Management, Certificate Life Cycle Management, and CA Environmental Control practices in its;
  - Certification Practice Statement
- Maintained effective controls to provide reasonable assurance that;

- MSCCTG CA 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 life cycles;
  - The integrity of subscriber keys and certificates it manages is established and protected throughout their life cycles; and
  - The subscriber information is properly authenticated (for the registration activities performed by the MSCCTG CA)
- Maintained effective controls to provide reasonable assurance that;
  - Logical and physical access to CA systems and data is restricted to authorized individuals; and
  - CA systems development, maintenance, and operations are properly authorized and performed to maintain CA systems integrity

In accordance with the CPA Canada WebTrust for Certification Authorities Criteria including the following:

**CA Business Practices Disclosure**

CA Business Practices Management  
Certification Practice Statement Management

**Service Integrity**

CA Key Life Cycle Management Controls  
CA Key Generation  
CA Key Storage, Backup and Recovery  
CA Public Key Distribution  
CA Key Usage  
CA Key Archival and Destruction  
CA Key Compromise  
CA Cryptographic Hardware Life Cycle Management

Subscriber Key Life Cycle Management Controls  
CA-Provided Subscriber Key Generation Services  
CA-Provided Subscriber Key Storage and Recovery Services

Certificate Life Cycle Management Controls  
Subscriber Registration  
Certificate Rekey  
Certificate Issuance  
Certificate Distribution  
Certificate Revocation  
Certificate Validation



**CA Environmental Controls**

Security Management  
Asset Classification and Management  
Personnel Security  
Physical and Environmental Security  
Operations Management  
Systems Access Management  
Systems Development and Maintenance  
Monitoring and Compliance  
Audit Logging

A handwritten signature in blue ink is written over a circular blue stamp. The stamp contains the text "MSC Trustgate.com Sdn. Bhd." around the perimeter and "18231-X" in the center.

Lo Nyan Tjing  
Chief Executive Officer  
MSC Trustgate.com Sdn. Bhd.