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Independent Assurance Report

To the Management of Law Trusted Third Party Services (Pty) Ltd ("LAWtrust-CA").

Scope

We have been engaged, in a reasonable assurance engagement, to report on LAWtrust-CA [Management's Assertion](#) that for its Certification Authority ("CA") operations at the following locations throughout the period 1 January 2024 to 31 December 2024:

- LAWtrust Operations (Pretoria & Johannesburg, South Africa)
- LAWtrust Primary Datacenter (Johannesburg, South Africa)
- LAWtrust Back up Datacenter (Pretoria, South Africa)

for its CAs as enumerated in [Appendix A](#), LAWtrust-CA has

- disclosed its S/MIME certificate lifecycle management business practices as enumerated in [Appendix B](#), including its commitment to provide S/MIME certificates in conformity with the CA/Browser Forum Requirements on the LAWtrust-CA website, and provided such services in accordance with its disclosed practices
- maintained effective controls to provide reasonable assurance that:
 - the integrity of keys and S/MIME certificates it manages is established and protected throughout their lifecycles; and
 - S/MIME subscriber information is properly authenticated (for the registration activities performed by LAWtrust-CA)
- 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 – S/MIME Certificates v1.0.3](#).

Certification authority's responsibilities

LAWtrust-CA'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 - S/MIME Certificates v1.0.3.

KPMG Incorporated, a South African company with registration number 1999/021543/21 and a member firm of the KPMG global organisation of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee.

KPMG Incorporated is a Registered Auditor, in public practice, in terms of the Auditing Profession Act 26 of 2005.

Registration number 1999/021543/2

Chairman: Prof W Nkuhlu

Chief Executive Officer: I Sehoole

Directors: Full list on website

The company's principal place of business is at KPMG Crescent, 85 Empire Road, Parktown.



Our independence and quality management

We have complied with the independence and other ethical requirements of the *Code of Professional Conduct for Registered Auditors* issued by the Independent Regulatory Board for Auditors (IRBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour. The IRBA Code is consistent with the corresponding sections of the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)*.

The firm applies 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:

1. obtaining an understanding of LAWtrust-CA's S/MIME certificate lifecycle management business practices, including its relevant controls over the issuance, renewal, and revocation of S/MIME certificates;
2. selectively testing transactions executed in accordance with disclosed S/MIME certificate lifecycle management 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 qualified opinion.

Relative effectiveness of controls

The relative effectiveness and significance of specific controls at LAWtrust-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 effectiveness of 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 unauthorised 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.



Basis for qualified opinion

During our procedures, we noted the following that caused a qualification of our opinion.

Observation		Relevant WebTrust Criteria
1	The S/MIME CA's policy identifiers did not align with LAWtrust-CA's disclosed Business Practices.	Principle 1: The Certification Authority (CA) discloses its S/MIME Certificate practices and procedures and its commitment to provide S/MIME Certificates in conformity with the applicable CA/Browser Forum Requirements.
2	The S/MIME CA's policy identifiers did not align with the CA/Browser Forum Requirements.	Principle 2: The Certification Authority (CA) maintains effective controls to provide reasonable assurance that: <ul style="list-style-type: none"> Subscriber information was properly collected, authenticated (for registration activities performed by the CA, Registration Authority (RA) and subcontractor) and verified; The integrity of keys and certificates it manages is established and protected throughout their life cycles.

Qualified Opinion

In our opinion, except for the matters described in the basis for qualified opinion section above, throughout the period 01 January 2024 to 31 December 2024, LAWtrust-CA has, in all material respects:

- disclosed its S/MIME certificate lifecycle management business practices as enumerated in Appendix B, including its commitment to provide S/MIME certificates in conformity with the CA/Browser Forum Requirements on the LAWtrust-CA website, and provided such services in accordance with its disclosed practices
- maintained effective controls to provide reasonable assurance that:
 - the integrity of keys and S/MIME certificates it manages is established and protected throughout their lifecycles; and
 - S/MIME subscriber information is properly authenticated (for the registration activities performed by LAWtrust-CA)
- 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 – S/MIME Certificates v1.0.3

This report does not include any representation as to the quality of LAWtrust-CA's services beyond those covered by the WebTrust Principles and Criteria for Certification Authorities - S/MIME Certificates v1.0.3, nor the suitability of any of LAWtrust-CA's services for any customer's intended purpose.



Other Matter - Reissue of Report

The independent assurance report dated 20 March 2025 has been revised and reissued. This is to include the inherent limitation paragraph above. Our qualified opinion is not further modified in respect of this matter.

Restriction on use

This report is for the purpose of providing information to the CPA WebTrust Certification Authorities in order to obtain Web Trust Certification and may not be suitable for any other purpose.

Use of the WebTrust seal

LAWtrust-CA's use of the WebTrust for Certification Authorities - S/MIME Certificates 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.

Yours faithfully

DocuSigned by:
KPMG Inc.
6F3A95EAB2D5416...

KPMG Inc.

Per Devon C Duffield
Chartered Accountant (SA)
Registered Auditor
Director

03 April 2025



Appendix A – In Scope CAs

CA Distinguished Name	SHA1 Fingerprint	SHA256 Fingerprint
CN = LAWtrust Root CA2 (4096) O = LAWtrust C = ZA	eca2d530a9ab2c7d 0e7561644e0ae016 a154387d	48e1cf9e43b688a5104 4160f46d773b8277fe4 5beaad0e4df90d19743 82fea99
CN = LAWtrust Secure CA01 O = LAWtrust C = ZA	077e11409cf01327f 79fdf4d99d5168b68 4a0854	0946be0774bf32ac7b0 e2e9abe20d9f44152f4 ef19611c5fb779adc5a 9a5e2f0



Appendix B – Certificate Policies and Certification Practice Statements in Scope

Certificate Policy	Begin Effective Date	End Effective Date
LAWtrust Certificate Policy V020	31 October 2023	31 October 2024
LAWtrust Certificate Policy V021	31 October 2024	

LAWtrust Root CA2 (4096) CPS	Begin Effective Date	End Effective Date
LAWtrust ROOT CA2 (4096) CPS V05	31 October 2023	31 October 2024
LAWtrust ROOT CA2 (4096) CPS V06	31 October 2024	

LAWtrust Secure CA01 CPS	Begin Effective Date	End Effective Date
LAWtrust Secure CA01 CPS V002	31 October 2023	31 October 2024
LAWtrust Secure CA01 CPS V003	31 October 2024	



LAWTRUST-CA MANAGEMENT'S ASSERTION

LAWtrust Certificate Authority ("LAWtrust-CA") operates the Certification Authority (CA) services known as enumerated in [Appendix A](#) and provides S/MIME CA services.

The Management of LAWtrust-CA is responsible for establishing and maintaining effective controls over its S/MIME CA operations, including its S/MIME CA business practices disclosure on its website, S/MIME key lifecycle management controls, and S/MIME certificate lifecycle management controls. These controls contain monitoring mechanisms, and actions are taken to correct deficiencies identified.

There are inherent limitations in any controls, including the possibility of human error, and the circumvention or overriding of controls. Accordingly, even effective controls can only provide reasonable assurance with respect to LAWtrust-CA's Certification Authority operations. Furthermore, because of changes in conditions, the effectiveness of controls may vary over time.

LAWtrust-CA management has assessed its disclosures of its certificate practices and controls over its EV S/MIME CA services. During our assessment, we noted the following observations which caused the relevant criteria to not be met:

Observation		Relevant WebTrust Criteria
1	The S/MIME CA's policy identifiers did not align with LAWtrust-CA's disclosed Business Practices.	Principle 1: The Certification Authority (CA) discloses its S/MIME Certificate practices and procedures and its commitment to provide S/MIME Certificates in conformity with the applicable CA/Browser Forum Requirements.
2	The S/MIME CA's policy identifiers did not align with the CA/Browser Forum Requirements.	Principle 2: The Certification Authority (CA) maintains effective controls to provide reasonable assurance that: <ul style="list-style-type: none"> Subscriber information was properly collected, authenticated (for registration activities performed by the CA, Registration Authority (RA) and subcontractor) and verified; The integrity of keys and certificates it manages is established and protected throughout their life cycles.

Based on that assessment in LAWtrust-CA management opinion, except for the matters described in the preceding table, in providing its S/MIME CA services at Altron Head Office Woodmead, Primary Data Site (Johannesburg, South Africa) and DR Data Site (Pretoria, South Africa), throughout the period 1 January 2024 to 31 December 2024, LAWtrust CA has:

- disclosed its S/MIME certificate lifecycle management business practices as enumerated in [Appendix B](#),

including its commitment to provide S/MIME certificates in conformity with the CA/Browser Forum Requirements on the LAWtrust-CA website, and provided such services in accordance with its disclosed practices

- maintained effective controls to provide reasonable assurance that:
 - the integrity of keys and S/MIME certificates it manages is established and protected throughout their lifecycles;
 - and S/MIME subscriber information is properly authenticated (for the registration activities performed by LAWtrust-CA)
- 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 – S/MIME Certificates v1.0.3](#)

Yours Truly

A handwritten signature in black ink, appearing to read 'R. Schoeman', with a horizontal line underneath.

Rian Schoeman
Managing Director
3 April 2025

Appendix A - In Scope CAs

CA Distinguished Name	SHA1 Fingerprint	SHA256 Fingerprint
CN = LAWtrust Root CA2 (4096) O = LAWtrust C = ZA	eca2d530a9ab2c7d0e7561644e0ae016a154387d	48e1cf9e43b688a51044160f46d773b8277fe45beaad0e4df90d1974382fea99
CN = LAWtrust Secure CA01 O = LAWtrust C = ZA	077e11409cf01327f79fdf4d99d5168b684a0854	0946be0774bf32ac7b0e2e9abe20d9f44152f4ef19611c5fb779adc5a9a5e2f0

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LAWtrust Secure CA01 CPS V002	31 October 2023	31 October 2024
LAWtrust Secure CA01 CPS V003	31 October 2024	