



KPMG Inc
KPMG Crescent
 85 Empire Road, Parktown, 2193,
 Private Bag 9, Parkview, 2122, South Africa

Telephone +27 (0)11 647 7111
 Fax +27 (0)11 647 8000
 Docex 472 Johannesburg
 Internet kpmg.co.za

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 its locations as detailed in [Appendix A](#), throughout the period 1 January 2025 to 31 December 2025 for its CAs as enumerated in [Appendix B](#), LAWtrust-CA has

- disclosed its business, key lifecycle management, certificate lifecycle management and CA environmental control practices in the applicable versions of its Certificate Policy and Certification Practice Statements as enumerated in [Appendix C](#).
- maintained effective controls to provide reasonable assurance that:
 - LAWtrust-CA's Certification Practice Statements are consistent with its Certificate Policy
 - LAWtrust-CA provides its services in accordance with its Certificate Policy and Certification Practice Statements
- 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; and
 - 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 [WebTrust Principles and Criteria for Certification Authorities, v2.2.2](#), and those provisions contained within Chapter 3 of the Accreditation Regulations of the Electronic Communications and Transaction Act of 2002.

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.
 Document classification: KPMG Confidential

Chairman: Prof B Marx

Chief Executive Officer: J Pierce

Directors: Full list on website

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



LAWtrust-CA makes use of external registration authorities for specific subscriber registration activities as disclosed in LAWtrust-CA's business practices. Our procedures did not extend to the controls exercised by these external registration authorities.

LAWtrust-CA does not provide CA key escrow services, Certificate Renewal services and does not provide third-Party subordinate CA or cross certificate issuance or management services. Accordingly, our procedures did not extend to controls that would address those criteria.

During the course of our procedures, we noted that certain controls defined within the applicable criteria were not triggered during the audit period as there were no instances of the underlying operational events. Specifically, there were no instances of the CA Key Generation (including root CA keys), CA key Transportation, and CA key Archival. While these controls are documented within LAWtrust-CA's Certification Practice Statement's (CPS's), their implementation and operational effectiveness could not be evaluated during this engagement.

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 v2.2.2, and those provisions contained within Chapter 3 of the Accreditation Regulations of the Electronic Communications and Transaction Act of 2002.

Our independence and quality management

We have complied with the independence and all 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 which requires the firm to design, implement and operate a system of quality management including policies or 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 engagement in accordance with International Standard on Assurance Engagements 3000 (Revised), *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 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.

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.

Opinion

In our opinion, throughout the period 01 January 2025 to 31 December 2025, LAWtrust-CA 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, and those provisions contained within Chapter 3 of the Accreditation Regulations of the Electronic Communications and Transaction Act of 2002.

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 v2.2.2, and those provisions contained within Chapter 3 of the Accreditation Regulations of the Electronic Communications and Transaction Act of 2002, nor the suitability of any of LAWtrust-CA's services for any customer's intended purpose.

Use of the WebTrust seal

LAWtrust-CA'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.

Yours faithfully

DocuSigned by:

 6F3A95EAB2D5416...

KPMG Inc.

Per Devon C Duffield
 Chartered Accountant (SA)
 Registered Auditor
 Director
 26 March 2026



Appendix A – In Scope Locations

Location Name	Location Type	Location	In-Scope for physical and environmental control testing
Corporate Offices	Main Office	Gauteng, South Africa	No
Offline Key Storage	Secure Vaults	Gauteng, South Africa	Yes
Online CA hosting	Primary Datacenter	Johannesburg, South Africa	Yes
Back-up CA hosting	Back-up Data Center	Pretoria, South Africa	Yes
Remote RA services	RA remote offices	Various, South Africa	No



Appendix B – In Scope CAs

CA Distinguished Name	SHA1 Fingerprint	SHA256 Fingerprint
CN = LAWtrust Root Certification Authority 2048 OU = LAW Trusted Third Party Services PTY Ltd. O = LAWtrust C = ZA	335a7ff00927cf2 df278e2c9192f7a 4d5534f80c	9b14e8f5f6ea16766 6e76dcd6becc1908 61d5e8970b99a947 0f0231236049704
CN = LAWtrust AeSign Certification Authority 2048 OU = LAW Trusted Third Party Services PTY Ltd. O = LAWtrust C = ZA	5496dda23f9af49 e1db2b39790a0f 6b948f08285	5112fe48175bf3027 ddb8b8903ac449fde 6729e4e986119a74 c2f63140b5a26b
CN = LAWtrust AeSign CA02 OU = AeSign O = LAWtrust E = info@lawtrust.co.za L = Centurion S = Gauteng C = ZA	4171549317ba42 299fa09bf1a9c37 eddb313262	f6d0c1d2dd35c9b2a 9944b24eaf47b4f5a 061ee8e775e9e206 b54a17432b5d02
CN = LAWtrust AATL CA01 OU = organization identifier (4570229049) O = LAW Trusted Third Party Services PTY Ltd. E = info@lawtrust.co.za L = Centurion S = Gauteng C = ZA	85ce1094a13c25 edd45321329a33 e4f846d4372b	e37872e123729faa9 d8809c7fde8c1f38c 7feebf2e9af1e5cc87 0c024deb7837
CN = LAWtrust Root CA2 (4096) O = LAWtrust C = ZA	eca2d530a9ab2c 7d0e7561644e0a e016a154387d	48e1cf9e43b688a51 044160f46d773b827 7fe45beaad0e4df90 d1974382fea99
CN = LAWtrust AUTH CA01 O = LAWtrust C = ZA	5cc164d10b9fd02 498caf95dd2624 1292a6e62fe	5693c8e01ec54426 77a6c8be5a0b6079 b891d8c9e58e260c 65037d5ab2088926
CN = LAWtrust SIGNING CA01 OU = organization identifier (4570229049) O = LAW Trusted Third Party Services PTY Ltd. E = info@lawtrust.co.za L = Centurion S = Gauteng C = ZA	f14324f24a7e652 6ae78d5e52d191 ef9f08e5e5a	167312e4fca805270 cebc11b1710fb3087 1b860829753d2099 5f588de9a5a90c
CN = LAWtrust Secure CA01 O = LAWtrust C = ZA	077e11409cf013 27f79fdf4d99d51 68b684a0854	0946be0774bf32ac7 b0e2e9abe20d9f441 52f4ef19611c5fb779 adc5a9a5e2f0
CN = LAWtrust AUTH CA02 O = LAWtrust C = ZA	4e4ec5c8e9426a 1dd36d9788936a 85e75d34ab67	066feb4ad7818e81 5498dd2fb7c85d2ab f46a5278339baf163 c9f7ffa23e024



Appendix C – Certificate Policies and Certification Practice Statements in Scope

Certificate Policy	Begin Effective Date	End Effective Date
LAWtrust Certificate Policy V021	31 October 2024	31 October 2025
LAWtrust Certificate Policy V023	31 October 2025	

LAWtrust Root CA 2048 Certificate Practice Statement	Begin Effective Date	End Effective Date
LAWtrust ROOT CA 2048 CPS V015	31 October 2024	31 October 2025
LAWtrust ROOT CA 2048 CPS V016	31 October 2025	

LAWtrust Root CA2 (4096) Certificate Practice Statement	Begin Effective Date	End Effective Date
LAWtrust ROOT CA2 (4096) CPS V06	31 October 2024	31 October 2025
LAWtrust ROOT CA2 (4096) CPS V07	31 October 2025	

LAWtrust AATL CA01 Certificate Practice Statement	Begin Effective Date	End Effective Date
LAWtrust AATL CA01 CPS V007	31 October 2024	31 March 2025
LAWtrust AATL CA01 CPS V008	31 March 2025	31 October 2025
LAWtrust AATL CA01 CPS V009	31 October 2025	

LAWtrust Auth CA01 Certificate Practice Statement	Begin Effective Date	End Effective Date
LAWtrust Auth CA01 CPS V008	31 October 2024	31 March 2025
LAWtrust Auth CA01 CPS V009	31 March 2025	31 October 2025
LAWtrust Auth CA01 CPS V010	31 October 2025	

LAWtrust Auth CA02 Certificate Practice Statement	Begin Effective Date	End Effective Date
LAWtrust Auth CA02 CPS V002	31 October 2024	31 March 2025
LAWtrust Auth CA02 CPS V003	31 March 2025	31 October 2025
LAWtrust Auth CA02 CPS V004	31 October 2025	

LAWtrust Secure CA01 Certificate Practice Statement	Begin Effective Date	End Effective Date
LAWtrust Secure CA01 CPS V003	31 October 2024	31 March 2025
LAWtrust Secure CA01 CPS V004	31 March 2025	31 October 2025
LAWtrust Secure CA01 CPS V005	31 October 2025	



LAWtrust Signing CA01 Certificate Practice Statement	Begin Effective Date	End Effective Date
LAWtrust Signing CA01 CPS V008	31 October 2024	31 March 2025
LAWtrust Signing CA01 CPS V009	31 March 2025	31 October 2025
LAWtrust Signing CA01 CPS V010	31 October 2025	

LAWtrust AeSign CA1 Certificate Practice Statement	Begin Effective Date	End Effective Date
LAWtrust AeSign CA1 CPS V009	31 October 2024	31 March 2025
LAWtrust AeSign CA1 CPS V010	31 March 2025	31 October 2025
LAWtrust AeSign CA1 CPS V011	31 October 2025	27 February 2026

LAWtrust AeSign CA2 Certificate Practice Statement	Begin Effective Date	End Effective Date
LAWtrust AeSign CA2 CPS V008	31 October 2024	31 March 2025
LAWtrust AeSign CA2 CPS V009	31 March 2025	31 October 2025
LAWtrust AeSign CA2 CPS V010	31 October 2025	

LAWTRUST-CA MANAGEMENT'S ASSERTION

LAWtrust Certificate Authority ("LAWtrust-CA") operates the Certification Authority (CA) services known and enumerated in [Appendix A](#), and provides the following CA services:

- Subscriber registration
- Certificate rekey
- Certificate issuance
- Certificate distribution
- Certificate revocation
- Certificate suspension
- Certificate validation
- Subscriber key generation and management

The Management of LAWtrust-CA is responsible for establishing and maintaining effective controls over its CA operations, including its CA business practices disclosure on its website [<https://www.lawtrust.co.za/repository>], CA business practices management, CA environmental controls, CA key lifecycle management controls, subscriber key lifecycle management controls, and 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's Management has assessed its disclosures of its certificate practices and controls over its CA services. Based on that assessment, in LAWtrust-CA's Management's opinion, in providing its Certification Authority (CA) services at its locations as detailed in [Appendix B](#), throughout the period 1 January 2025 to 31 December 2025, LAWtrust –CA has:

- disclosed its business, key lifecycle management, certificate lifecycle management, and CA environmental control practices in the applicable versions of its Certificate Policy and Certification Practice Statements as enumerated in [Appendix C](#).
- maintained effective controls to provide reasonable assurance that:
 - LAWtrust-CA's Certificate Practice Statements are consistent with its Certificate Policy
 - LAWtrust-CA provides its services in accordance with its Certificate Policy and Certification Practice Statements
- 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; and
 - 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 authorised individuals;
 - the continuity of key and certificate management operations is maintained; and
 - CA systems development, maintenance, and operations are properly authorised and performed to maintain CA systems integrity

in accordance with the [WebTrust Principles and Criteria for Certification Authorities v2.2.2](#), and those provisions contained within Chapter 3 of the Accreditation Regulations of the Electronic Communications and Transaction Act of 2002, including the following:

CA Business Practices Disclosure

- Certification Practice Statement (CPS)
- Certificate Policy (CP)

CA Business Practices Management

- Certificate Policy Management
- Certification Practice Statement Management
- CP and CPS Consistency

CA Environmental Controls

- Security Management
- Asset Classification and Management
- Personnel Security
- Physical & Environmental Security
- Operations Management
- System Access Management
- System Development, Maintenance and Change Management
- Disaster Recovery, Back up and Business Continuity Management
- Monitoring and Compliance
- Audit Logging

CA Key Lifecycle Management Controls

- CA Key Generation
- CA Key Storage, Backup, and Recovery
- CA Public Key Distribution
- CA Key Usage
- CA Key Archival
- CA Key Destruction
- CA Key Compromise



- CA Cryptographic Hardware Lifecycle Management
- CA Key Transportation
- CA Key Migration

Subscriber Key Lifecycle Management Controls

- CA-Provided Subscriber Key Generation Services
- CA-Provided Subscriber Key Storage and Recovery Services
- Integrated Circuit Card (ICC) Lifecycle Management
- Requirements for Subscriber Key Management

Certificate Lifecycle Management Controls

- Subscriber Registration
- Certificate Rekey
- Certificate Issuance
- Certificate Distribution
- Certificate Revocation
- Certificate Suspension
- Certificate Validation

ECTA Chapter VI

- Requirements for Certification Service Providers

LAWtrust-CA does not provide CA key escrow services, Certificate Renewal services and does not provide third-Party subordinate CA or cross certificate issuance or management services. Accordingly, our assertion does not extend to controls that would address those criteria.

Signed by:
Rian Schoeman
D01F29337D81409...

Rian Schoeman
Managing Executive
26 March 2026



Appendix A – In Scope CAs

CA Distinguished Name	SHA1 Fingerprint	SHA256 Fingerprint
CN = LAWtrust Root Certification Authority 2048 OU = LAW Trusted Third Party Services PTY Ltd. O = LAWtrust C = ZA	335a7ff00927cf2df278e2c9192f7a4d5534f80c	9b14e8f5f6ea167666e76dcd6becc190861d5e8970b99a9470f0231236049704
CN = LAWtrust AeSign Certification Authority 2048 OU = LAW Trusted Third Party Services PTY Ltd. O = LAWtrust C = ZA	5496dda23f9af49e1db2b39790a0f6b948f08285	5112fe48175bf3027ddb8b8903ac449fde6729e4e986119a74c2f63140b5a26b
CN = LAWtrust AeSign CA02 OU = AeSign O = LAWtrust E = info@lawtrust.co.za L = Centurion S = Gauteng C = ZA	4171549317ba42299fa09bf1a9c37eddb313262	f6d0c1d2dd35c9b2a9944b24eaf47b4f5a061ee8e775e9e206b54a17432b5d02
CN = LAWtrust AATL CA01 OU = organization identifier (4570229049) O = LAW Trusted Third Party Services PTY Ltd. E = info@lawtrust.co.za L = Centurion S = Gauteng C = ZA	85ce1094a13c25edd45321329a33e4f846d4372b	e37872e123729faa9d8809c7fde8c1f38c7feebf2e9af1e5cc870c024deb7837
CN = LAWtrust Root CA2 (4096) O = LAWtrust C = ZA	eca2d530a9ab2c7d0e7561644e0ae016a154387d	48e1cf9e43b688a51044160f46d773b8277fe45beaad0e4df90d1974382fea99
CN = LAWtrust AUTH CA01 O = LAWtrust C = ZA	5cc164d10b9fd02498caf95dd26241292a6e62fe	5693c8e01ec5442677a6c8be5a0b6079b891d8c9e58e260c65037d5ab2088926
CN = LAWtrust SIGNING CA01 OU = organization identifier (4570229049) O = LAW Trusted Third Party Services PTY Ltd. E = info@lawtrust.co.za L = Centurion S = Gauteng C = ZA	f14324f24a7e6526ae78d5e52d191ef9f08e5e5a	167312e4fca805270cebc11b1710fb30871b860829753d20995f588de9a5a90c
CN = LAWtrust Secure CA01 O = LAWtrust C = ZA	077e11409cf01327f79fdf4d99d5168b684a0854	0946be0774bf32ac7b0e2e9abe20d9f44152f4ef19611c5fb779adc5a9a5e2f0
CN = LAWtrust AUTH CA02 O = LAWtrust C = ZA	4e4ec5c8e9426a1dd36d9788936a85e75d34ab67	066febf4ad7818e815498dd2fb7c85d2abf46a5278339baf163c9f7ffa23e024



Appendix B – In Scope Locations

Location Name	Location Type	Location	In-Scope for physical and environmental control testing
Corporate Offices	Main Office	Gauteng, South Africa	No
Offline Key Storage	Secure Vaults	Gauteng, South Africa	Yes
Online CA hosting	Primary Datacenter	Johannesburg, South Africa	Yes
Back-up CA hosting	Back-up Data Center	Pretoria, South Africa	Yes
Remote RA services	RA remote offices	Various, South Africa	No



Appendix C – Certificate Policies and Certification Practice Statements in Scope

Certificate Policy	Begin Effective Date	End Effective Date
LAWtrust Certificate Policy V021	31 October 2024	31 October 2025
LAWtrust Certificate Policy V023	31 October 2025	

LAWtrust Root CA 2048 Certificate Practice Statement	Begin Effective Date	End Effective Date
LAWtrust ROOT CA 2048 CPS V015	31 October 2024	31 October 2025
LAWtrust ROOT CA 2048 CPS V016	31 October 2025	

LAWtrust Root CA2 (4096) Certificate Practice Statement	Begin Effective Date	End Effective Date
LAWtrust ROOT CA2 (4096) CPS V06	31 October 2024	31 October 2025
LAWtrust ROOT CA2 (4096) CPS V07	31 October 2025	

LAWtrust AATL CA01 Certificate Practice Statement	Begin Effective Date	End Effective Date
LAWtrust AATL CA01 CPS V007	31 October 2024	31 March 2025
LAWtrust AATL CA01 CPS V008	31 March 2025	31 October 2025
LAWtrust AATL CA01 CPS V009	31 October 2025	

LAWtrust Auth CA01 Certificate Practice Statement	Begin Effective Date	End Effective Date
LAWtrust Auth CA01 CPS V008	31 October 2024	31 March 2025
LAWtrust Auth CA01 CPS V009	31 March 2025	31 October 2025
LAWtrust Auth CA01 CPS V010	31 October 2025	

LAWtrust Auth CA02 Certificate Practice Statement	Begin Effective Date	End Effective Date
LAWtrust Auth CA02 CPS V002	31 October 2024	31 March 2025
LAWtrust Auth CA02 CPS V003	31 March 2025	31 October 2025
LAWtrust Auth CA02 CPS V004	31 October 2025	

LAWtrust Secure CA01 Certificate Practice Statement	Begin Effective Date	End Effective Date
LAWtrust Secure CA01 CPS V003	31 October 2024	31 March 2025
LAWtrust Secure CA01 CPS V004	31 March 2025	31 October 2025
LAWtrust Secure CA01 CPS V005	31 October 2025	



LAWtrust Signing CA01 Certificate Practice Statement	Begin Effective Date	End Effective Date
LAWtrust Signing CA01 CPS V008	31 October 2024	31 March 2025
LAWtrust Signing CA01 CPS V009	31 March 2025	31 October 2025
LAWtrust Signing CA01 CPS V010	31 October 2025	

LAWtrust AeSign CA1 Certificate Practice Statement	Begin Effective Date	End Effective Date
LAWtrust AeSign CA1 CPS V009	31 October 2024	31 March 2025
LAWtrust AeSign CA1 CPS V010	31 March 2025	31 October 2025
LAWtrust AeSign CA1 CPS V011	31 October 2025	27 February 2026

LAWtrust AeSign CA2 Certificate Practice Statement	Begin Effective Date	End Effective Date
LAWtrust AeSign CA2 CPS V008	31 October 2024	31 March 2025
LAWtrust AeSign CA2 CPS V009	31 March 2025	31 October 2025
LAWtrust AeSign CA2 CPS V010	31 October 2025	