

## INDEPENDENT ASSURANCE REPORT

To the management of Thai Digital ID Company Limited (“TDID”):

### Scope

We have been engaged, in a reasonable assurance engagement, to report on TDID management’s assertion that for its Certification Authority (CA) operations at Bangkok and Chonburi, Thailand, throughout the period 1 September 2022 to 31 August 2023 for its CA as below, TDID has:

Common Name	Certificate Serial No.	Subject Key Identifier	SHA-256 Fingerprint
Thai Digital ID CA G3	5152C650	477C0B4B1017E27D8 091D5C140AA530B28 B72F48	981D016EB85502B6D E8670598B2DD7A785 25A391471F55542EE A2A27D812E4BF

- Disclosed its business, key lifecycle management, certificate lifecycle management, and CA environmental control practices in applicable versions of its Certification Practice Statements as enumerated in [Appendix A](#)
- Maintained effective controls to prove reasonable assurance that TDID provides its services in accordance with its Certification Practice Statements as enumerated in [Appendix A](#)
- Maintained effective controls to provide reasonable assurance that:
  - the integrity of keys and certificates it manages is established and protected throughout their lifecycles; and
  - subscriber information is properly authenticated (for the registration activities performed by TDID)
- 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 keys 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 v2.2.2](#).

TDID does not escrow its CA keys and does not provide any subscriber key services. Certificate renewal and rekey requests are treated as new requests. Accordingly, our procedures did not extend to controls that would address those criteria.



## **Certification authority's responsibilities**

TDID'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.

## **Our independence and quality control**

We have complied with the independence and other ethical requirements of the *Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

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 TDID's key and certificate lifecycle management business practices and its control 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 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.



The relative effectiveness and significance of specific controls at TDID 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 unauthorized 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 1 September 2022 to 31 August 2023, TDID 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.

This report does not include any representation as to the quality of TDID's services beyond those covered by the WebTrust Principles and Criteria for Certification Authorities v2.2.2, nor the suitability of any of TDID's services for any customer's intended purpose.

### **Use of the WebTrust seal**

TDID'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

A handwritten signature in black ink, appearing to read 'BDO Consulting Sdn. Bhd.', written over a horizontal line.

BDO Consulting Sdn. Bhd.  
Kuala Lumpur, Malaysia  
27 August 2024



## Appendix A - Certificate Policy & Certification Practice Statements in Scope

CP/CPS	Begin Effective Date	End Effective Date
<a href="#">Version 1.6</a>	5 March 2021	6 April 2023
<a href="#">Version 1.7</a>	7 April 2023	25 December 2023
<a href="#">Version 2.0</a>	26 December 2023	11 January 2024
<a href="#">Version 2.1</a>	12 January 2024	9 June 2024
<a href="#">Version 2.2</a>	10 June 2024	-



19 July 2024

**Assertion by Thai Digital ID Co. Ltd as to its Disclosure of its Business Practices and Controls over its Certification Authority Operations during the period from 1 September 2022 through 31 August 2023**

Thai Digital ID Company Limited (“TDID”) operates the Certification Authority (CA) services known as;

Common Name	Certificate Serial No.	Subject Key Identifier	SHA-256 Fingerprint
Thai Digital ID CA G3	5152C650	477C0B4B1017E27D8 091D5C140AA530B28 B72F48	981D016EB85502B6D E8670598B2DD7A785 25A391471F55542EE A2A27D812E4BF

and provides the following CA services:

- Subscriber registration
- Certificate issuance
- Certificate distribution
- Certificate revocation
- Certificate suspension
- Certificate validation

The management of TDID is responsible for establishing and maintaining effective controls over its CA operations, including its CA business practices disclosure on its [website](#), CA business practices management, CA environmental controls, CA key lifecycle management controls, certificate lifecycle management controls and subordinate CA 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 TDID Certification Authority operations. Furthermore, because of changes in conditions, the effectiveness of controls may vary over time.

TDID management has assessed its disclosures of its certificate practices and controls over its CA services. Based on that assessment, in TDID management’s opinion in providing its Certification Authority (CA) services at Bangkok and Chonburi, Thailand throughout the period 1 September 2022 to 31 August 2023, TDID has:

- Disclosed its business, key lifecycle management, certificate lifecycle management, and CA environmental control practices in its applicable Certification Practice Statement and Certificate Policy as enumerated in [Appendix A](#)



- Maintained effective controls to provide reasonable assurance that TDID provides its services in accordance with its applicable Certification Practice Statements as enumerated in [Appendix A](#)
- Maintained effective controls to provide reasonable assurance that:
  - The integrity of keys and certificates it manages is established and protected throughout their lifecycles;
  - Subscriber information is properly authenticated (for the registration activities performed by TDID); and
- 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](#), including the following:

#### CA Business Practices Disclosure

- Certificate Policy and Certification Practices Statement (CP/CPS)

#### CA Business Practices Management

- CP/CPS Management

#### CA Environmental Controls

- Security Management
- Asset Classification and Management
- Personnel Security
- Physical & Environmental Security
- Operations Management
- System Access Management
- System Development and Maintenance
- 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 and Destruction
- CA Key Compromise



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- CA Cryptographic Hardware Lifecycle Management

### Subscriber Key Lifecycle Management Controls

- Requirements for Subscriber Key Management

### Certificate Lifecycle Management Controls

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

TDID does not escrow its CA key and does not provide subscriber key services. Certificate renewal and rekey requests are treated as new requests. Accordingly, our assertion does not extend to controls that would address those criteria.

Your Faithfully,

**d-Signature**  
  
19/07/2567  
08:29:20 +0700  
วรวัฒน์ ภาอาภรณ์

Mr. Worawat Paarporn  
Managing Director  
**Digital ID Company Limited**



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ISO 45001

BUREAU VERITAS  
Certification



Certification  
Authorities



BDO

## Appendix A - Certificate Policy and Certification Practice Statement in Scope

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