

## 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 2023 to 29 February 2024 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

- Maintained effective controls to provide reasonable assurance that it meets the Network and Certificate System Security Requirements as set forth by the CA/Browser Forum

in accordance with the [WebTrust Principles and Criteria for Certification Authorities - Network Security v1.0](#).

### 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 - Network Security v1.0.

### 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 network and certificate system security to meet the requirements set forth by the CA/Browser Forum;
- (2) Testing and evaluating the operating effectiveness of the controls; and
- (3) 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 2023 to 29 February 2024, 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 - Network Security v1.0.

This report does not include any representations as to the quality of TDID's services beyond those covered by the WebTrust Principles and Criteria for Certification Authorities - Network Security v1.0, 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 - Network Security Seal constitutes a symbolic representation of the contents of this report and it is not intended, nor should it be construed, to updated this report or provide any additional assurance.

A handwritten signature in black ink that reads 'BDO Consulting Sdn Bhd'.

BDO Consulting Sdn. Bhd.

Kuala Lumpur, Malaysia

27 August 2024



Thai Digital ID Co., Ltd. 319ChamchuriSquareBuilding,25thFloor,Unit10-11Phayathai Rd,PathumwanBangkok10330

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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 2023 through 29 February 2024**

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 SSL and non-SSL CA services.

The management of TDID is responsible for establishing and maintaining effective controls over its SSL and non-SSL CA operations, including its network and certificate security system 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’s CA operations. Furthermore, because of changes in conditions, the effectiveness of controls may vary over time.

TDID management has assessed its controls over its CA services. Based on that assessment, in providing its SSL and non-SSL CA services at Bangkok and Chonburi, Thailand, throughout the period 1 September 2023 to 29 February 2024, TDID has:

- Maintained effective controls to provide reasonable assurance that it meets the Network and Certificate Systems Security Requirements as set forth by the CA/Browser Forum

in accordance with the [WebTrust Principles and Criteria for Certification Authorities - Network Security v1.0.](#)

Yours Faithfully,

**d-Signature**  
  
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 วรรณิ์ ภาอักษรณิ์

Mr. Worawat Paarporn  
 Managing Director  
 Thai Digital ID Company Limited