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INDEPENDENT ASSURANCE REPORT

To the management of Electronic Transactions Development Agency ("ETDA"):

Scope

We have been engaged, in a reasonable assurance engagement, to report on ETDA's management's assertion that for its Certification Authority (CA) operations at Bangkok, Thailand, throughout the period 1 September 2024 to 31 August 2025 for its CA as enumerated in Appendix A, ETDA has:

- disclosed its SSL certificate lifecycle management business practices in applicable versions of its Certificate Policy and Certification Practice Statement as enumerated in Appendix B including its commitment to provide SSL certificates in conformity with the CA/Browser Forum Requirements on its website, and provided such services in accordance with its disclosed practices

- maintained effective controls to provide reasonable assurance that:
  - the integrity of keys and SSL certificates it manages is established and protected throughout their lifecycles; and
  - SSL subscriber information is properly authenticated (for the registration activities performed by ETDA)

- 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 – SSL Baseline v2.8.

The CA/Browser Forum Baseline Requirements for the Issuance and Management of Publicly-Trusted SSL Server Certificates require the CA to operate controls to adhere to the Network and Certificate System Security Requirements. The WebTrust Principles and Criteria for Certification Authorities – Network Security address this requirement and are reported on in a separate report.

BDO PLT (201906000013 [LLP0018825-LCA & AF 0206]), Chartered Accountants, a Limited Liability Partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

Certification authority's responsibilities

ETDA'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 – SSL Baseline v2.8.

Our independence and quality management

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 Performs 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 ETDA's SSL certificate lifecycle management business practices, including its relevant controls over the issuance, renewal, and revocation of SSL certificates;
(2) selectively testing transactions executed in accordance with disclosed SSL 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 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 ETDA 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 2024 to 31 August 2025, ETDA 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 – SSL Baseline v2.8.

This report does not include any representation as to the quality of ETDA's services beyond those covered by the WebTrust Principles and Criteria for Certification Authorities – SSL Baseline v2.8, nor the suitability of any of ETDA's services for any customer's intended purpose.

Use of the WebTrust seal

ETDA's use of the WebTrust for Certification Authorities – SSL Baseline 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.

BDO PLT
Kuala Lumpur, Malaysia
7 April 2026

Appendix A – List of SSL Root CAs in Scope

Common Name	Certificate Serial No.	Subject Key Identifier	SHA-256 Fingerprint
Thailand National Root Certification Authority – G1	5152C58C	7F2376B7832A71F72CD1880FDD4C5F320A68BB7F	2A8DA2F8D23E0CD3B5871ECFB0F42276CA73230667F474EEDE71C5EE32CC3EC6
Thailand National Root Certification Authority – G2	0C6570247CA13BD73FAD0C9A15F09E3039D5E6DD	F209ED1D1D4DCA87DE0108894A3648B5F883B8D5	6E0C78011C5406D8A52E442C97E272E37722BEF47043C666CDA2F940F25744C1

Appendix B – Certificate Policy and Certification Practice Statement in Scope

Certificate Policy	Begin Effective Date	End Effective Date
Version 5.0	December 2025	-
Version 4.5	December 2024	December 2025

Certification Practice Statement	Begin Effective Date	End Effective Date
Version 5.0	December 2025	-
Version 4.5	December 2024	December 2025

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7 April 2026

Assertion by Management as to its Disclosure of its Business Practices and Controls over its Certification Authority Operations during the period from 1 September 2024 through 31 August 2025

Electronic Transactions Development Agency ("ETDA") operates the Certification Authority (CA) services known as enumerated in Appendix A for Root CAs in scope for SSL Baseline Requirements and provides SSL CA services.

The management of ETDA is responsible for establishing and maintaining effective controls over its SSL CA operations, including, its SSL CA business practices disclosure on its website, SSL key lifecycle management controls, and SSL 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 ETDA's Certification Authority operations. Furthermore, because of changes in conditions, the effectiveness of controls may vary over time.

ETDA management has assessed its disclosures of its certificate practices and controls over its SSL CA services. Based on this assessment, in providing its SSL CA services at Bangkok, Thailand, throughout the period 1 September 2024 to 31 August 2025, ETDA has:

- disclosed its SSL certificate lifecycle management business practices in applicable versions of its Certificate Policy and Certification Practice Statement as enumerated in Appendix B, including its commitment to provide SSL certificates in conformity with the CA/Browser Forum Requirements on its website, and provided such services in accordance with its disclosed practices;

- maintained effective control to provide reasonable assurance that:
  - the integrity of keys and SSL certificates it manages is established and protected throughout their lifecycles; and
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- maintained effective controls to provide reasonable assurance that:
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in accordance with the WebTrust Principles and Criteria for Certification Authorities – SSL Baseline v2.8.



Mr.Chaichana Mitrpant
Executive Director
Electronic Transactions Development Agency

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