



## Independent Assurance Report

To the management of the TAIWAN-CA INC. :

### Scope

We have been engaged, in a reasonable assurance engagement, to report on TWCA management's assertion that for its Certification Authority (CA) operations at its locations as detailed in Appendix A, throughout the period January 1, 2021 to December 31, 2021 for its CAs as enumerated in Appendix B for SSL Baseline Requirements and Network Security Requirements, TWCA has:

- Disclosed its SSL certificate lifecycle management business practices in its:
  - TWCA Root Certification Authority Certification Practice Statement V1.3, effective from 30 January 2020; and
  - TWCA Global Certification Authority Certification Practice Statement V1.6, effective from 21 December 2021; and
  - TWCA Public Key Infrastructure Certificate Policy V2.3

including its commitment to provide SSL certificates in conformity with the CA/Browser Forum Requirements on the TWCA 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 TWCA.
- 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
- 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 – SSL Baseline with Network Security V2.5.



### **Certification authority's responsibilities**

TWCA'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 for Certification Authorities – SSL Baseline with Network Security Version V2.5.

### **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 Control, 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.

KPMG Audit Team qualifications are listed in Appendix C.

### **Auditor's responsibilities**

Our responsibility is to express an opinion on management's assertion based on our procedures. We conducted our procedures in accordance with attestation standards established by the American Institute of Certified Public Accountants/CPA Canada. 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 TWCA's SSL certificate lifecycle



management business practices, including its relevant controls over the issuance, renewal, and revocation of SSL certificates, and obtaining an understanding of TWCA's network and certificate system security to meet the requirements set forth by the CA/Browser Forum;

- (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 that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

TWCA's management has disclosed to KPMG the incidents as detailed in Appendix D that have been posted in Bugzilla website that can be accessed publicly.

### **Relative effectiveness of controls**

The relative effectiveness and significance of specific controls at TWCA 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**

Because of the nature and inherent limitations of controls, TWCA's ability to meet the aforementioned criteria may be affected. For example, controls may not prevent, or detect and correct, error, fraud, unauthorized access to systems and information, or failure to comply with internal and external policies or requirements. Also, the projection of any conclusions based on our findings to future periods is subject to the risk that changes may alter the validity of such conclusions.

### **Opinion**

In our opinion, throughout the period January 1, 2021 to December 31, 2021, TWCA 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 with Network Security V2.5.

This report does not include any representation as to the quality of TWCA's services beyond those covered by the WebTrust Principles and Criteria for Certification Authorities – SSL Baseline with Network Security V2.5, nor the suitability of any of TWCA's services for any customer's intended purpose.



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

TWCA's use of the WebTrust for Certification Authorities – SSL Baseline with Network Security 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.

*Chen, Pei Chi*  
*KPMG*

KPMG  
Certified Public Accountants  
Taipei, Taiwan, ROC  
February 23, 2022



## Appendix A – Locations

<b>Country</b>	<b>City</b>	<b>Data Center Type</b>
<b>Taiwan</b>	Taipei	Owned by TWCA
<b>Taiwan</b>	New Taipei	Outsourcing Data Center
<b>Taiwan</b>	Taichung	Outsourcing Data Center



Appendix B – List of Root and Subordinate CAs in Scope

<b>TWCA Global Root CA</b>	<b>TWCA Global Root CA</b>
	<b>Subject</b>
	CN = TWCA Global Root CA OU = Root CA O = TAIWAN-CA C = TW
	<b>Certificate Related Information</b>
	Serial Number 0cbe Signature Algorithm: sha256RSA Not Before: 2012-Jun-27 14:28:33 Not After: 2030-Dec-31 23:59:59 Thumbprint Algorithm: sha1 Thumbprint 9cbb4853f6a4f6d352a4e83252556013f5adaf65 Thumbprint Algorithm: sha2 Thumbprint 59769007F7685D0FCD50872F9F95D5755A5B2B457D81F3692B610A98672F0E1B
	<b>Issuer</b>
	CN = TWCA Global Root CA OU = Root CA O = TAIWAN-CA C = TW
	<b>Key Related Information</b>
	Subject Public Key: RSA(4096 bits) Subject Key Identifiers:



<b>TWCA Root Certification Authority</b>	<b>TWCA Root Certification Authority(2048)</b>
	<b>Subject</b>
	CN = TWCA Root Certification Authority OU = Root CA O = TAIWAN-CA C = TW
	<b>Certificate Related Information</b>
	Serial Number 01 Signature Algorithm: sha1RSA Not Before: 2008-Aug-28 15:24:33 Not After: 2030-Dec-31 23:59:59 Thumbprint Algorithm: sha1 Thumbprint cf9e876dd3ebfc422697a3b5a37aa076a9062348 Thumb print Algorithm: sha2 Thumbprint BFD88FE1101C41AE3E801BF8BE56350EE9BAD1A6B9BD515EDC5C6D5B8711AC44
	<b>Issuer</b>
	CN = TWCA Root Certification Authority OU = Root CA O = TAIWAN-CA C = TW
	<b>Key Related Information</b>
	Subject Public Key: RSA(2048 bits) Subject Key Identifiers: 6a 38 5b 26 8d de 8b 5a f2 4f 7a 54 83 19 18 e3 08 35 a6 ba Basic Constraint: Subject Type=CA Path Length Constraint=None Key Usage: Certificate Signing, Off-line CRL Signing, CRL Signing (06)

<b>TWCA Global Root CA</b>	<b>TWCA Global Root CA(4096)</b>
	<b>Subject</b>
	CN = TWCA Global Root CA OU = Root CA O = TAIWAN-CA C = TW
	<b>Certificate Related Information</b>
	Serial Number: 40013353e4000000000000cca5d1b69 Signature Algorithm: sha256RSA Not Before: 2014-Oct-28 15:38:31 Not After: 2030-Dec-31 23:59:59 Thumbprint Algorithm: sha1 Thumbprint fd54e4643b49705a2aaae50653c4f56c2df8083d Thumbprint Algorithm: sha2 Thumbprint 8AD47F6D70A44FA80AF0F931125FFE3A76876FFAD219A4D40A13C038DC85E69E
	<b>Issuer</b>
	CN = TWCA Root Certification Authority OU = Root CA O = TAIWAN-CA C = TW
	<b>Key Related Information</b>
	Subject Public Key: RSA(4096 bits) Subject Key Identifiers: 48 db cd de 8e e9 49 72 5a 88 e8 b1 d8 3d 07 b3 b9 6b 66 50 Basic Constraint: Subject Type=CA Path Length Constraint=None Key Usage: Certificate Signing, Off-line CRL Signing, CRL Signing (06)



<b>TWCA Secure SSL Certification Authority</b>	<b>TWCA Secure SSL Certification Authority</b>
	<b>Subject</b>
	CN = TWCA Secure SSL Certification Authority OU = Secure SSL Sub-CA O = TAIWAN-CA C = TW
	<b>Certificate Related Information</b>
	Serial Number 40013353e4000000000000cc36e888d Signature Algorithm: sha256RSA Not Before: 2014-Oct-28 15:27:56 Not After: 2024-Oct-28 23:59:59 Thumbprint Algorithm: sha1 Thumbprint 0a72efd660fd34f254e66a8595ba81e60a754e68 Thumbprint Algorithm: sha2 Thumbprint 9B16F2F680D7C4BD6A67F609340DA6416ABF9E43F1326B01B988192271D0B5F2
	<b>Issuer</b>
	CN = TWCA Global Root CA OU = Root CA O = TAIWAN-CA C = TW
	<b>Key Related Information</b>
	Subject Public Key: RSA(2048 bits) Authority Key Identifiers: 48 db cd de 8e e9 49 72 5a 88 e8 b1 d8 3d 07 b3 b9 6b 66 50 Subject Key Identifiers: f8 07 c2 68 24 ff 85 95 cb db 1e e3 33 9c 2a 4f 97 20 56 7b Basic Constraint: Subject Type=CA Path Length Constraint=0 Key Usage: Certificate Signing, Off-line CRL Signing, CRL Signing (06)



<b>TWCA Global EVSSL Certification Authority</b>	<b>TWCA Global EVSSL Certification Authority</b>
	<b>Subject</b>
	CN = TWCA Global EVSSL Certification Authority OU = Global EVSSL Sub-CA O = TAIWAN-CA C = TW
	<b>Certificate Related Information</b>
	Serial Number 40013304f700000000000000cc042cd6d Signature Algorithm: sha256RSA Not Before: 2012-Aug-23 17:53:30 Not After: 2030-Aug-23 23:59:59 Thumbprint Algorithm: sha1 Thumbprint 071a25fa76a200da3c53f1ee791e7b627d32c349 Thumbprint Algorithm: sha2 Thumbprint 49695A5F0F7EF6EDF698193D99ED48BAADE20EA457403C11CEAD492C458665DA
	<b>Issuer</b>
	CN = TWCA Global Root CA OU = Root CA O = TAIWAN-CA C = TW
	<b>Key Related Information</b>
	Subject Public Key:RSA(2048 bits) Authority Key Identifiers: 48 db cd de 8e e9 49 72 5a 88 e8 b1 d8 3d 07 b3 b9 6b 66 50 Subject Key Identifiers: e4 6e bd a1 2b ce e4 c2 d5 28 74 5c bd d9 8c 6f 04 72 2a 06 de Basic Constraint: Subject Type=CA Path Length Constraint=0 Key Usage: Certificate Signing, Off-line CRL Signing, CRL Signing (06)



<b>TWCA EVSSL Certification Authority</b>	<b>TWCA EVSSL Certification Authority</b>
	<b>Subject</b>
	CN = TWCA EVSSL Certification Authority OU = EVSSL Sub-CA O = TAIWAN-CA C = TW
	<b>Certificate Related Information</b>
	Serial Number 400132dd12000000000000cc1e1f977 Signature Algorithm: sha1RSA Not Before: 2011-Jun-10 10:49:38 Not After: 2021-Jun-10 23:59:59 Thumbprint Algorithm: sha1 Thumbprint 29429d028287a76c6c236e195e237e2407cd291d Thumbprint Algorithm: sha2 Thumbprint 7F1229B48517F2A66BAE4E2E342500F33B273A5CFCB625481C3783CA1F5366BC
	<b>Issuer</b>
	CN = TWCA Root Certification Authority OU = Root CA O = TAIWAN-CA C = TW
	<b>Key Related Information</b>
	Subject Public Key: RSA(2048 bits) Authority Key Identifiers: 6a 38 5b 26 8d de 8b 5a f2 4f 7a 54 83 19 18 e3 08 35 a6 ba Subject Key Identifiers: b9 2c 09 b5 34 2a f9 fe 5c 0d fd 6f 76 8b d5 92 1a e4 61 56 Basic Constraint: Subject Type=CA Path Length Constraint=0 Key Usage: Certificate Signing, Off-line CRL Signing, CRL Signing (06)



TWCA InfoSec User CA	<b>TWCA InfoSec User CA</b>
	<b>Subject</b>
	CN = TWCA InfoSec User CA OU = User CA O = TAIWAN-CA Inc. C = TW
	<b>Certificate Related Information</b>
	Serial Number 400133042000000000000000cc2901d53 Signature Algorithm: sha1RSA Not Before: 2012-Jun-8 09:51:19 Not After: 2022-Jun-8 23:59:59 Thumbprint Algorithm: sha1 Thumbprint a25d976f92d89c9cdd6f57b1b80b51f56e0042f9 Thumbprint Algorithm: sha2 Thumbprint A97CA1375B91953E536A55476B0AC444C7086A951E490A3A3D13630A19F40CD4
	<b>Issuer</b>
	CN = TWCA Root Certification Authority OU = Root CA O = TAIWAN-CA C = TW
	<b>Key Related Information</b>
	Subject Public Key: RSA(2048 bits) Authority Key Identifiers: 6a 38 5b 26 8d de 8b 5a f2 4f 7a 54 83 19 18 e3 08 35 a6 ba Subject Key Identifiers: 21 20 6a 92 e9 69 5b ac c8 63 eb 64 ce 82 c1 51 66 2a 87 e2 Basic Constraint: Subject Type=CA Path Length Constraint=0 Key Usage: Certificate Signing, Off-line CRL Signing, CRL Signing (06)



<b>TWCA InfoSec User CA</b>	<b>TWCA InfoSec User CA</b>
	<b>Subject</b>
	CN = TWCA InfoSec User CA OU = User CA O = TAIWAN-CA Inc. C = TW
	<b>Certificate Related Information</b>
	Serial Number 40013353e400000000000000cc97138a0 Signature Algorithm: sha256RSA Not Before: 2014-Oct-28 02:48:11 Not After: 2024-Oct-28 23:59:59 Thumbprint Algorithm: sha1 Thumbprint 58e9110cd66036337f7e0d46cbb94587fae0e19 Thumbprint Algorithm: sha2 Thumbprint 074840E3A67DCD2600B6B004E1187AC80BDFE896CAF493DF94CC3D9A3CA68814
	<b>Issuer</b>
	CN = TWCA Root Certification Authority OU = Root CA O = TAIWAN-CA C = TW
	<b>Key Related Information</b>
	Subject Public Key: RSA(2048 bits) Authority Key Identifiers: 6a 38 5b 26 8d de 8b 5a f2 4f 7a 54 83 19 18 e3 08 35 a6 ba Subject Key Identifiers: d9 10 f0 de c2 a1 99 f5 7e 4b 93 a2 13 c6 d6 46 73 c2 49 de Basic Constraint: Subject Type=CA Path Length Constraint=0 Key Usage: Certificate Signing, Off-line CRL Signing, CRL Signing (06)



TWCA InfoSec User CA	<b>TWCA InfoSec User CA</b>
	<b>Subject</b>
	CN = TWCA InfoSec User CA OU = User CA O = TAIWAN-CA Inc. C = TW
	<b>Certificate Related Information</b>
	Serial Number 400133f01400000000000000ccfae3cd7 Signature Algorithm: sha1RSA Not Before: 2018-Oct-12 11:03:57 Not After: 2028-Oct-12 23:59:59 Thumbprint Algorithm: sha1 Thumbprint 910a43afdd86271f30dd937ee6ad92b1324434d2 Thumbprint Algorithm: sha2 Thumbprint C00A8183C9865A0847C01158F785A5F35DCB8B596C7BF46FD6497F72F02E5E32
	<b>Issuer</b>
	CN = TWCA Root Certification Authority OU = Root CA O = TAIWAN-CA C = TW
	<b>Key Related Information</b>
	Subject Public Key: RSA(2048 bits) Authority Key Identifiers: 6a 38 5b 26 8d de 8b 5a f2 4f 7a 54 83 19 18 e3 08 35 a6 ba Subject Key Identifiers: 46 6f 16 86 f4 a0 5b 11 41 be 93 6a ec 06 50 ce 8a 55 46 59 Basic Constraint: Subject Type=CA Path Length Constraint=0 Key Usage: Certificate Signing, Off-line CRL Signing, CRL Signing (06)



<b>TWCA InfoSec User CA</b>	<b>TWCA InfoSec User CA</b>
	<b>Subject</b>
	CN = TWCA InfoSec User CA OU = User CA O = TAIWAN-CA Inc. C = TW
	<b>Certificate Related Information</b>
	Serial Number 400133f01400000000000000cc70241af Signature Algorithm: sha256RSA Not Before: 2018-Oct-12 04:45:27 Not After: 2028- Oct-12 23:59:59 Thumbprint Algorithm: sha256 Thumbprint 5bbe8e290dab5c984c154500dd16379cb2704d20 Thumbprint Algorithm: sha2 Thumbprint BFAAF990B98D9168466A9F0757DC2F1614B9F938B3A74511B994A2B858E1490E
	<b>Issuer</b>
	CN = TWCA Global Root CA OU = Root CA O = TAIWAN-CA C = TW
	<b>Key Related Information</b>
	Subject Public Key: RSA(2048 bits) Authority Key Identifiers: 48 db cd de 8e e9 49 72 5a 88 e8 b1 d8 3d 07 b3 b9 6b 66 50 Subject Key Identifiers: 1a 7c e5 e7 6a 1f 61 8e 4b aa b6 fc fb f6 90 85 ee 84 09 fe Basic Constraint: Subject Type=CA Path Length Constraint=0 Key Usage: Certificate Signing, Off-line CRL Signing, CRL Signing (06)



## Appendix C – Auditor Qualifications

KPMG provides assurance and attest reports as part of the Firm’s regular business activities and the standards set out in the WebTrust Agreement ,and all practitioners/staff are experienced and well-skilled to conduct WebTrust for Certification Authorities audit.

<b>Team Member</b>	<b>Title</b>	<b>Certifications</b>	<b>Years of Experience</b>	<b>Years of Experience with PKI</b>
<b>Team Leader</b>	Partner	CISA,IRCA Registered ISO 27001 LA	More than 20 years	More than 10 years
<b>Member A</b>	Manager	CISA, ISO 27001 LA	More then 15 years	More then 11 years
<b>Member B</b>	Assistant Manager	CAMS, ISO 27001 LA	More then 6 years	More then 5 years
<b>Member C</b>	Senior Consultant	ISO 27001 LA	More then 6 years	More then 5 years
<b>Member D</b>	Senior Consultant	ISO 27001 LA	More then 5 years	More then 5 years



Appendix D – Publicly disclosed incidents

NO	Subject	Publicly Link
1	Taiwan-CA: Invalid stateOrProvinceName	<a href="#">Bugzilla Ticket Link</a>
2	TWCA: CA Certificate Missing from Audit Reports	<a href="#">Bugzilla Ticket Link</a>
3	TWCA: Policy OID not set to indicate the assurance level to the issued certs	<a href="#">Bugzilla Ticket Link</a>