

INDEPENDENT ASSURANCE REPORT

To the management of PSW GROUP GmbH & Co. KG.

Registration Authority ("PSW-GROUP RA")

Scope

We have been engaged, in a reasonable assurance engagement, to report on PSW-GROUP RA's management's assertion that for its Registration Authority (RA) operations at Fulda, Germany, throughout the period 2023-07-01 to 2024-04-21 that RA perform on behalf of Sectigo Limited Certification Authority, PSW GROUP RA has:

- disclosed its business in reference to:
 - the relevant provisions of the RA's business practices disclosures in Sectigo's CPs:
 - [Sectigo WebPKI Certificate Policy, Sectigo Limited, Version 1.3.3, Effective: March 23, 2023](#), and
 - [Sectigo WebPKI Certificate Policy, Sectigo Limited, Version 1.3.4, Effective: February 7, 2024](#).
 - the relevant provisions of the business practices disclosures in Sectigo's CPSs:
 - [Sectigo Certification Practice Statement, Sectigo Limited, Version 5.3.7, Effective: May 17, 2023](#),
 - [Sectigo Certification Practice Statement, Sectigo Limited, Version 5.4.0, Effective: August 31, 2023](#),
 - [Sectigo Certification Practice Statement, Sectigo Limited, Version 5.4.1, Effective: February 7, 2024](#),
 - [Sectigo WebPKI S/MIME Certificate Practice Statement, Version 1.0.0, Effective: August 31, 2023](#), and
 - [Registration QGIS Info Version 24.6.1111](#),
- maintained effective controls to provide reasonable assurance that:
 - PSW-GROUP RA provides its services in accordance with the applicable sections of Sectigo's Certificate Policy and Certification Practice Statement for this CA under contract,
 - logical and physical access to RA systems and data is restricted to authorized individuals;
 - RA systems development, maintenance, and operations are properly authorized and performed to maintain RA systems integrity;
 - subscriber information is properly authenticated (for the registration activities performed by PSW GROUP RA);

in accordance with [the WebTrust® Principles and Criteria for Registration Authorities Version 1.1 \(Effective November 1, 2020\)](#).

Facility 1 in Fulda, Germany and Facility 2 in Frankfurt, Germany were included in the scope of the audit. The inspection was physically carried out in person at each location, and all Physical and Environmental Security criteria were checked at each location.

Registration authority's responsibilities

PSW-GROUP RA'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 Registration Authorities Version 1.1 \(Effective November 1, 2020\)](#).

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 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services, 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 PSW-GROUP RA's management business practices;
- (2) selectively testing transactions executed in accordance with disclosed 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.

The relative effectiveness and significance of specific controls at PSW-GROUP RA 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.

The Audit Team consisted of 5 persons including Audit Quality Reviewers. The team qualifications included CPA, PhD, CISA, CISM, CISSP and was led by Péter Máté Erdősi PhD CISA. The average years of auditing experience – auditing trust services or similar information systems – are 16 years in the audit team.

All team members have knowledge of

- 1) audit principles, practices and techniques,
- 2) the issues related to various areas of public key infrastructure of CAs and RAs information security including risk assessment/management, network security and physical security,
- 3) the applicable standards, publicly available specifications, and regulatory requirements for CAs and other relevant publicly available specifications including standards for IT product evaluation; and
- 4) the WebTrust Audit processes.

Additional qualification and personal experience of the Lead Auditor, the Lead Auditor

- a) has acted as auditor more than 30 complete trust service provider audits since 2000,
- b) has adequate knowledge and attributes to manage the audit process, and
- c) has the competence to communicate effectively, both orally and in writing.

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 2023-07-01 to 2024-04-21, PSW-GROUP RA management's assertion, as referred to above, is fairly stated, in all material respects, in accordance with [the WebTrust® Principles and Criteria for Registration Authorities Version 1.1 \(Effective November 1, 2020\)](#).

This report does not include any representation as to the quality of PSW-GROUP RA's services beyond those covered by [the WebTrust® Principles and Criteria for Registration Authorities Version 1.1 \(Effective November 1, 2020\)](#), nor the suitability of any of PSW-GROUP RA's services for any customer's intended purpose.

Use of the WebTrust seal

PSW GROUP RA's use of the WebTrust for Registration 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.



Crowe FST Audit Ltd.

Budapest, Hungary

2024-06-21

**PSW GROUP GmbH & Co. KG.
MANAGEMENT'S ASSERTION**

PSW GROUP Registration Authority ("PSW-GROUP RA") is operated by PSW GROUP GmbH & Co. KG, at Fulda, Germany and provides the following RA services for Sectigo Limited Certification Authority relating to the issuance of website authentication, codesigning and s/mime certificates:

For S/MIME Certificates PSW GROUP RA does validation of the following:

- Natural person
- Legal entity

For SSL and Code Signing Extended Validation Certificates PSW GROUP RA does validation of the following:

- Applicants' legal existence and identity
- Applicants' physical existence
- Applicants' operational existence

PSW GROUP RA also performs the following RA services for Sectigo:

- Certificate rekey (as initial registration)
- Certificate revocation
- Certificate renewal (as initial registration)

The management of PSW-GROUP RA is responsible for establishing and maintaining effective controls over its RA operations, including its RA business practices in accordance with the disclosure on its website (<https://www.psw-group.de/> and [Business Practices Disclosure](#)), RA business practices management, RA environmental 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 PSW-GROUP RA's Registration Authority operations. Furthermore, because of changes in conditions, the effectiveness of controls may vary over time.

PSW-GROUP RA management has assessed its disclosures of its certificate practices and controls over its VM CA services. Based on that assessment, in PSW GROUP Registration Authority management's opinion, in providing its Registration Authority (CA) services at Fulda and Frankfurt, Germany, throughout the period 2023-07-01 to 2024-04-21, PSW-GROUP RA has:

- disclosed its business practices in reference to:
 - the relevant provisions of the CA's business practices disclosures in Sectigo's Certification Policies:
 - [Sectigo WebPKI Certificate Policy, Sectigo Limited, Version 1.3.3, Effective: March 23, 2023](#), and
 - [Sectigo WebPKI Certificate Policy, Sectigo Limited, Version 1.3.4, Effective: February 7, 2024](#).

- the relevant provisions of the CA's business practices disclosures in Sectigo's Certification Practice Statements:
 - [Sectigo Certification Practice Statement, Sectigo Limited, Version 5.3.7, Effective: May 17, 2023,](#)
 - [Sectigo Certification Practice Statement, Sectigo Limited, Version 5.4.0, Effective: August 31, 2023,](#)
 - [Sectigo Certification Practice Statement, Sectigo Limited, Version 5.4.1, Effective: February 7, 2024,](#) and
 - [Sectigo WebPKI S/MIME Certificate Practice Statement, Version 1.0.0, Effective: August 31, 2023,](#)
- maintained effective controls to provide reasonable assurance that:
 - it provides RA services in accordance with the applicable sections of Sectigo Limited Certification Authority's Certification Practice Statement and Certificate Policy for this CA under contract;
 - logical and physical access to RA systems and data is restricted to authorized individuals;
 - RA systems development, maintenance, and operations are properly authorized and performed to maintain RA systems integrity;
 - subscriber information is properly authenticated (for the registration activities performed by PSW-GROUP RA); and

in accordance with [the WebTrust® Principles and Criteria for Registration Authorities Version 1.1 \(Effective November 1, 2020\)](#) including the following:

RA Business Practices Disclosure

- RA's Business Practices

RA Business Practices Management

- Managing to CA Certification Practice Statement (CPS)

RA Environmental Controls

- Security Management
- Asset Classification and Management
- Personnel Security
- Physical and Environmental Security
- Operations Management
- System Access Management
- System Development and Maintenance
- Business Continuity Management
- Monitoring and Compliance
- Audit Logging

Certificate Lifecycle Management Controls

- Subscriber Registration
- Certificate Renewal
- Certificate Rekey

- Certificate Revocation

Schrenk

Patrycja Schrenk,

Geschäftsführerin of PSW GROUP GmbH & Co. KG.

Fulda, Germany, 2024-06-21