

INDEPENDENT ASSURANCE REPORT

To the management of Entrust Corporation (“Entrust”):

Scope

We have been engaged, in a reasonable assurance engagement, to report on Entrust management’s [statement](#) that for its Certification Authority (CA) operations in Ottawa, Ontario, Canada and Toronto, Ontario, Canada throughout the period 1 March 2020 to 28 February 2021 (the “Period”) for its CAs as enumerated in [Attachment A](#), Entrust has:

- disclosed its extended validation code signing (“EV CS”) certificate lifecycle management business practices in its Certification Practice Statements as enumerated in [Attachment B](#), including its commitment to provide EV CS certificates in conformity with the CA/Browser Forum Guidelines on the Entrust website, and provided such services in accordance with its disclosed practices
- maintained effective controls to provide reasonable assurance that:
 - the integrity of keys and EV CS certificates it manages is established and protected throughout their lifecycles; and
 - EV CS subscriber information is properly authenticated (for the registration activities performed by Entrust)
- maintained effective controls to provide reasonable assurance that:
 - requests for EV CS Signing Authority and EV CS Timestamp Authority certificates are properly authenticated; and
 - certificates issued to EV CS Signing Authorities and EV CS Timestamp Authorities are not valid for a period longer than specified by the CA/Browser Forum
- maintained effective controls to provide reasonable assurance that its EV CS Timestamp Authority is operated in conformity with CA/Browser Forum Guidelines

in accordance with the [WebTrust Principles and Criteria for Certification Authorities – Extended Validation Code Signing v1.4.1](#).

Certification authority’s responsibilities

Entrust’s management is responsible for its statement, including the fairness of its presentation, and the provision of its described services in accordance with the WebTrust Principles and Criteria for Certification Authorities – Extended Validation Code Signing v1.4.1.

Our independence and quality control

We have complied with the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies Canadian Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance 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 statement based on our procedures. We conducted our procedures in accordance with Canadian Standard on Assurance Engagements 3000, *Attestation Engagements Other than Audits or Reviews of Historical Financial Information*, set out in the CPA Canada Handbook – Assurance. This standard requires that we plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, management’s statement is fairly stated, and, accordingly, included:



- (1) obtaining an understanding of Entrust's EV CS certificate lifecycle management business practices, including its relevant controls over the issuance, renewal, and revocation of EV CS certificates, EV CS Signing Authority certificates, and EV CS Timestamp Authority certificates;
- (2) selectively testing transactions executed in accordance with disclosed EV CS 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.

Relative effectiveness of controls

The relative effectiveness and significance of specific controls at Entrust 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, Entrust's ability to meet the aforementioned criteria may be affected. For example, controls may not prevent, or detect and correct, error, fraud, unauthorised 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.

Practitioner's opinion

In our opinion, throughout the period 1 March 2020 to 28 February 2021, Entrust management's statement, as referred to above, is fairly stated, in all material respects, in accordance with the WebTrust Principles and Criteria for Certification Authorities – Extended Validation Code Signing v1.4.1.

This report does not include any representation as to the quality of Entrust's services beyond those covered by the WebTrust Principles and Criteria for Certification Authorities – Extended Validation Code Signing v1.4.1, nor the suitability of any of Entrust's services for any customer's intended purpose.

Use of the WebTrust seal

Entrust'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.

Deloitte LLP
Chartered Professional Accountants
Toronto, Ontario, Canada
22 April 2021



ATTACHMENT A

LIST OF IN SCOPE CAs

Root CAs
1. Entrust.net Certification Authority (2048)
2. Entrust Root Certification Authority
3. Entrust Root Certification Authority – G2
4. Entrust Root Certification Authority – G4
EV Code Signing Issuing CAs
5. Entrust Extended Validation Code Signing CA - EVCS1
Timestamp CAs
6. Entrust Timestamping CA – TS1



ATTACHMENT B

LIST OF ENTRUST CERTIFICATION PRACTICE STATEMENTS

CPS Name	Version	Date
Entrust Certificate Services Certification Practice Statement	3.6	30 Sep 2019
Entrust Certificate Services Certification Practice Statement	3.7	30 Sep 2020
Entrust Certificate Services Certification Practice Statement	3.8	31 Dec 2020



ENTRUST MANAGEMENT'S STATEMENT

Entrust Corporation ("Entrust") operates the Certification Authority (CA) services as enumerated in [Attachment A](#), and provides Extended Validation Code Signing ("EV CS") CA services.

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

Entrust management has assessed its disclosures of its certificate practices and controls over its EV CS CA services. Based on that assessment, in Entrust management's opinion, in providing its EV CS Certification Authority (CA) services at Ottawa, Ontario, and Toronto, Ontario throughout the period 1 March 2020 to 28 February 2021, Entrust has:

- disclosed its extended validation code signing ("EV CS") certificate lifecycle management business practices in its Certification Practice Statements as enumerated in [Attachment B](#), including its commitment to provide EV CS certificates in conformity with the CA/Browser Forum Guidelines on the Entrust website, and provided such services in accordance with its disclosed practices
- maintained effective controls to provide reasonable assurance that:
 - the integrity of keys and EV CS certificates it manages is established and protected throughout their lifecycles; and
 - EV CS subscriber information is properly authenticated (for the registration activities performed by Entrust)
- maintained effective controls to provide reasonable assurance that:
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- maintained effective controls to provide reasonable assurance that its EV CS Timestamp Authority is operated in conformity with CA/Browser Forum Guidelines

in accordance with the [WebTrust Principles and Criteria for Certification Authorities – Extended Validation Code Signing v1.4.1](#).

Bruce Morton
Director, Entrust Certificate Services
22 April 2021



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