

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 SSL (“EV SSL”) certificate lifecycle management business practices in its Certification Practice Statements as enumerated in [Attachment B](#), including its commitment to provide EV SSL 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 SSL certificates it manages is established and protected throughout their lifecycles; and
 - EV SSL subscriber information is properly authenticated (for the registration activities performed by Entrust)

in accordance with the [WebTrust Principles and Criteria for Certification Authorities – Extended Validation SSL v1.6.8](#).

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 SSL v1.6.8.

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 SSL certificate lifecycle management business practices, including its relevant controls over the issuance, renewal, and revocation of EV SSL certificates;
- (2) selectively testing transactions executed in accordance with disclosed EV 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.

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.

Other matters

Without modifying our opinion, we noted the following other matters during our procedures:

Matter topic	Matter description
1 Mozilla 'bug' responses	As described in management's statement, management has reported or responded to certain 'bugs' on Mozilla's Bugzilla reporting system. Management's statement contains information on their outcome or resolution.
3 DE QWAC1 CA placed in production	The DE QWAC1 CA (<i>Attachment A, CA #17</i>) was cross-signed by the G2 Root CA (<i>Attachment A, CA #4</i>) and placed into production on 29 July 2020. The DE QWAC1 CA asymmetric key pair was generated within its secure cryptographic module on 17 June 2020 and remained in a non-active state until 29 July 2020.

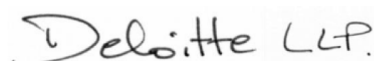
Practitioner's opinion

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 SSL v1.6.8.

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 SSL v1.6.8, 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 5. Entrust Root Certification Authority – EC1 6. Entrust Root Certification Authority – EC2
EV SSL Issuing CAs
7. Entrust Certification Authority – L1E 8. Entrust Certification Authority – L1J 9. Entrust Certification Authority – L1M 10. Entrust Certification Authority – L1N
Qualified Certificate EV SSL Issuing CAs
11. Entrust Certification Authority - QTSP1 12. Entrust Certification Authority - DE QWAC1



CA IDENTIFYING INFORMATION

CA #	Cert #	Subject	Issuer	Serial Number	Key Type	Hash Type	Not Before	Not After	Revoked Date	Extended Key Usage	Subject Key Identifier	SHA256 Fingerprint
1	1	CN=Entrust.net Certification Authority (2048) OU=(c) 1999 Entrust.net Limited OU=www.entrust.net/CPS_2048 incorp. by ref. (limits liab.) O=Entrust.net	CN=Entrust.net Certification Authority (2048) OU=(c) 1999 Entrust.net Limited OU=www.entrust.net/CPS_2048 incorp. by ref. (limits liab.) O=Entrust.net	3863def8	RSA 2048-bits	RSA SHA-1	1999-12-24 17:50:51	2029-07-24 14:15:12			55e481d11180bed889b908a331f9a1240916b970	6dc47172e01cbb0bf62580d895fe2b8ac9ad4f873801e0c10b9c837d21eb177
2	1	CN=Entrust Root Certification Authority OU=(c) 2006 Entrust, Inc. OU=www.entrust.net/CPS is incorporated by reference O=Entrust, Inc. C=US	CN=Entrust Root Certification Authority OU=(c) 2006 Entrust, Inc. OU=www.entrust.net/CPS is incorporated by reference O=Entrust, Inc. C=US	456b5054	RSA 2048-bits	RSA SHA-1	2006-11-27 20:23:42	2026-11-27 20:53:42			6890e467a4a65380c78666a4f174b43fb84bd6d	73c176434f1bc6d5adf45b0e76e727287c8de57616c1e6e6141a2b2bc7d8e4c
3	1	CN=Entrust Root Certification Authority - G2 OU=(c) 2009 Entrust, Inc. - for authorized use only OU=See www.entrust.net/legal-terms O=Entrust, Inc. C=US	CN=Entrust Root Certification Authority - G2 OU=(c) 2009 Entrust, Inc. - for authorized use only OU=See www.entrust.net/legal-terms O=Entrust, Inc. C=US	4a538c28	RSA 2048-bits	RSA SHA-256	2009-07-07 17:25:54	2030-12-07 17:55:54			6a72267ad01eef7de73b6951d46c8d9f901266ab	43df5774b03e7fef5fe40d931a7bedf1bb2e6b42738c4e6d3841103d3aa7f339
3	2	CN=Entrust Root Certification Authority - G2 OU=(c) 2009 Entrust, Inc. - for authorized use only OU=See www.entrust.net/legal-terms O=Entrust, Inc. C=US	CN=Entrust Root Certification Authority OU=(c) 2006 Entrust, Inc. OU=www.entrust.net/CPS is incorporated by reference O=Entrust, Inc. C=US	51d33f09	RSA 2048-bits	RSA SHA-1	2014-09-12 17:28:27	2024-09-13 03:12:02			6a72267ad01eef7de73b6951d46c8d9f901266ab	cbce622d06f9d2c093fad75cebb7852ef53ffff146ad522ab321b3a4b2bd8f8
3	3	CN=Entrust Root Certification Authority - G2 OU=(c) 2009 Entrust, Inc. - for authorized use only OU=See www.entrust.net/legal-terms O=Entrust, Inc. C=US	CN=Entrust Root Certification Authority OU=(c) 2006 Entrust, Inc. OU=www.entrust.net/CPS is incorporated by reference O=Entrust, Inc. C=US	51d33f24	RSA 2048-bits	RSA SHA-1	2014-09-12 19:23:57	2024-09-13 03:12:23			6a72267ad01eef7de73b6951d46c8d9f901266ab	16296e3bef9a64cfede3509f36d700a5cd61cf938ec3a955bf36d17d97e16e8d
3	4	CN=Entrust Root Certification Authority - G2 OU=(c) 2009 Entrust, Inc. - for authorized use only OU=See www.entrust.net/legal-terms O=Entrust, Inc. C=US	CN=Entrust Root Certification Authority OU=(c) 2006 Entrust, Inc. OU=www.entrust.net/CPS is incorporated by reference O=Entrust, Inc. C=US	51d34044	RSA 2048-bits	RSA SHA-256	2014-09-22 17:14:57	2024-09-23 01:31:53			6a72267ad01eef7de73b6951d46c8d9f901266ab	6b143c2005d5539cc22eab5f772db2a9fe87467effa07fc0a9f7d28274ca7a
4	1	CN=Entrust Root Certification Authority - G4 OU=(c) 2015 Entrust, Inc. - for authorized use only OU=See www.entrust.net/legal-terms O=Entrust, Inc. C=US	CN=Entrust Root Certification Authority - G4 OU=(c) 2015 Entrust, Inc. - for authorized use only OU=See www.entrust.net/legal-terms O=Entrust, Inc. C=US	00d9b5437fafa9390f000000005565ad58	RSA 4096-bits	RSA SHA-256	2015-05-27 11:11:16	2037-12-27 11:41:16			9f38c45623c339e8a0716ce8544ce4e83ab1bf67	db3517d1f6732a2d5ab97c533ec70779ee3270a62fb4ac4238372460e6f01e88
5	1	CN=Entrust Root Certification Authority - EC1 OU=(c) 2012 Entrust, Inc. - for authorized use only OU=See www.entrust.net/legal-terms O=Entrust, Inc. C=US	CN=Entrust Root Certification Authority - EC1 OU=(c) 2012 Entrust, Inc. - for authorized use only OU=See www.entrust.net/legal-terms O=Entrust, Inc. C=US	00a68b79290000000050d091f9	EC 384-bits	ECDSA SHA-384	2012-12-18 15:25:36	2037-12-18 15:55:36			b763e71add8de908a65583a4e06a504165114249	02ed0eb28c14da45165c566791700d6451d7fb56f0b2ab1d3b8eb070e56edff5
5	2	CN=Entrust Root Certification Authority - EC1 OU=(c) 2012 Entrust, Inc. - for authorized use only OU=See www.entrust.net/legal-terms O=Entrust, Inc. C=US	CN=Entrust Root Certification Authority OU=(c) 2006 Entrust, Inc. OU=www.entrust.net/CPS is incorporated by reference O=Entrust, Inc. C=US	008011196de613db16000000051d3575e	EC 384-bits	RSA SHA-256	2016-06-10 14:58:55	2026-11-10 15:28:55			b763e71add8de908a65583a4e06a504165114249	3fde0d36e0266be8ebe2c28883607c8651de10bd6c1fad365e560f4ea2f3b03
6	1	CN=Entrust Root Certification Authority - EC2 OU=(c) 2015 Entrust, Inc. - for authorized use only OU=See www.entrust.net/legal-terms O=Entrust, Inc. C=US	CN=Entrust Root Certification Authority - EC2 OU=(c) 2015 Entrust, Inc. - for authorized use only OU=See www.entrust.net/legal-terms O=Entrust, Inc. C=US	00bbd3315a80485c9900000005565cdaf	EC 521-bits	ECDSA SHA-256	2015-05-27 13:29:11	2037-12-27 13:59:11			a1f88d67c167c938a415d6005a20823d8f2e0ef3	f11aaa40753fda0629cbda80e56bb73f3dea1ce2a8b3aa9bc3abfd0123725159
7	1	CN=Entrust Certification Authority - L1E OU=(c) 2009 Entrust, Inc. OU=www.entrust.net/rpa is incorporated by reference O=Entrust, Inc. C=US	CN=Entrust Root Certification Authority OU=(c) 2006 Entrust, Inc. OU=www.entrust.net/CPS is incorporated by reference O=Entrust, Inc. C=US	008666b02ac1cb5440000000051d3589c	RSA 2048-bits	RSA SHA-256	2019-06-19 16:52:08	2026-11-19 17:22:08		TLS Web Server Authentication, TLS Web Client Authentication	5b418ab2c443c1bdfc85441559de096dfffb9a1	232f6367cf561e00c83e180a9fca8546b3771fb450ebcb4a0526f8349c8ca139
8	1	CN=Entrust Certification Authority - L1J OU=(c) 2016 Entrust, Inc. - for authorized use only OU=See www.entrust.net/legal-terms O=Entrust, Inc. C=US	CN=Entrust Root Certification Authority - EC1 OU=(c) 2012 Entrust, Inc. - for authorized use only OU=See www.entrust.net/legal-terms O=Entrust, Inc. C=US	0a83d4803e7e9f510000000051d4c1f7	EC 384-bits	ECDSA SHA-384	2016-04-05 20:19:54	2037-10-05 20:49:54		TLS Web Server Authentication, TLS Web Client Authentication	c3f94503bec8f90b3c4535f3eb72ece7e8eb949b	3447b74b5e500a549983fa2ced73a5642e6aac78829546158437df66d7435b8
9	1	CN=Entrust Certification Authority - L1M OU=(c) 2014 Entrust, Inc. - for authorized use only OU=See www.entrust.net/legal-terms O=Entrust, Inc. C=US	CN=Entrust Root Certification Authority OU=(c) 2006 Entrust, Inc. OU=www.entrust.net/CPS is incorporated by reference O=Entrust, Inc. C=US	51d346e1	RSA 2048-bits	RSA SHA-256	2014-11-18 20:59:32	2024-11-19 06:33:02		TLS Web Client Authentication, TLS Web Server Authentication	c3f7d0b52a30adaf0d9121703954ddbc8970c73a	ca290389e0d8c62a4083f628a39f52fe3f38b73199cfa7c0372378a440fb6a
9	2	CN=Entrust Certification Authority - L1M OU=(c) 2014 Entrust, Inc. - for authorized use only OU=See www.entrust.net/legal-terms O=Entrust, Inc. C=US	CN=Entrust Root Certification Authority - G2 OU=(c) 2009 Entrust, Inc. - for authorized use only OU=See www.entrust.net/legal-terms O=Entrust, Inc. C=US	61a1e7d20000000051d366a6	RSA 2048-bits	RSA SHA-256	2014-12-15 15:25:03	2030-10-15 15:55:03		TLS Web Client Authentication, TLS Web Server Authentication	c3f7d0b52a30adaf0d9121703954ddbc8970c73a	75c5b3f01fd1f51a2c447ab7c785d72e69fa9c472c08571e7eadf3b8eabae70c
10	1	CN=Entrust Certification Authority - L1N OU=(c) 2014 Entrust, Inc. - for authorized use only OU=See www.entrust.net/legal-terms O=Entrust, Inc. C=US	CN=Entrust Root Certification Authority - G4 OU=(c) 2015 Entrust, Inc. - for authorized use only OU=See www.entrust.net/legal-terms O=Entrust, Inc. C=US	00abec77ff1b410c07000000005565d805	RSA 2048-bits	RSA SHA-256	2017-11-22 20:04:20	2030-12-22 20:34:20		TLS Web Server Authentication, TLS Web Client Authentication	ee47d18571f1fd2db73fbb3e6358771749400e95	b14d5080979c1d8f7649db9a5d3cefba1aac06f66afc49225c5be2aa19fd41a35
11	1	C=ES O=Entrust Datacard Europe S.L. organizationIdentifier=VATES-B81188047 CN=Entrust Certification Authority - QTSP1	CN=Entrust Root Certification Authority - G2 OU=(c) 2009 Entrust, Inc. - for authorized use only OU=See www.entrust.net/legal-terms O=Entrust, Inc. C=US	009c6cf695700c6000000000051d393a6	RSA 2048-bits	RSA SHA-256	2019-07-26 18:31:45	2030-11-26 19:01:45		TLS Web Server Authentication, TLS Web Client Authentication	1cad3f9cd72d2219a19c4be9daf12a33f7fba0d	681ebc1822b079b97e040e4687d9b6c0c0892c820f55738a282aae62529bdd8



CA #	Cert #	Subject	Issuer	Serial Number	Key Type	Hash Type	Not Before	Not After	Revoked Date	Extended Key Usage	Subject Key Identifier	SHA256 Fingerprint
12	1	C=DE O=Entrust Datacard Deutschland GmbH organizationIdentifier=VATDE-119264316 CN=Entrust Certification Authority - DE QWAC1	CN=Entrust Root Certification Authority - G2 OU=(c) 2009 Entrust, Inc. - for authorized use only OU=See www.entrust.net/legal-terms O=Entrust, Inc. C=US	00ec8a269b09eb4e9d000000051d39423	RSA 2048- bits	RSA SHA-256	2020-07-29 19:16:08	2030-11-29 19:46:08		TLS Web Server Authentication, TLS Web Client Authentication	19233ae746ebe4d894e2f7daf1b3f8aa95340e63	ca14cf9b309ba032bb21910c1aedae4d29fe0656b4f8bffa23cbe94d431c0674

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 DATACARD EUROPE S.L. Certification Practice Statement (CPS)	1.0	11 Dec 2019
ENTRUST DATACARD EUROPE S.L. Certification Practice Statement (CPS)	1.1	10 Jun 2020
ENTRUST DATACARD EUROPE S.L. Certification Practice Statement (CPS)	1.2	22 Jul 2020
ENTRUST DATACARD EUROPE S.L. Certification Practice Statement (CPS)	1.3	30 Oct 2020
ENTRUST DATACARD EUROPE S.L. Certification Practice Statement (CPS)	1.4	18 Dec 2020
ENTRUST DATACARD DEUTSCHLAND GMBH Certification Practice Statement (CPS)	1.0	10 Jul 2020
ENTRUST DATACARD DEUTSCHLAND GMBH Certification Practice Statement (CPS)	1.1	22 Jul 2020
ENTRUST DATACARD DEUTSCHLAND GMBH Certification Practice Statement (CPS)	1.2	30 Oct 2020
ENTRUST DATACARD DEUTSCHLAND GMBH Certification Practice Statement (CPS)	1.3	18 Dec 2020



ENTRUST MANAGEMENT'S STATEMENT

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

The management of Entrust is responsible for establishing and maintaining effective controls over EV SSL CA operations, including its EV SSL CA business practices disclosure on its [website](#), EV SSL key lifecycle management controls, and EV 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 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 SSL CA services. Based on that assessment, in Entrust management's opinion, in providing its EV SSL Certification Authority (CA) services at Ottawa, Ontario, and Toronto, Ontario throughout the period 1 March 2019 to 29 February 2020, Entrust has:

- disclosed its extended validation SSL ("EV SSL") certificate lifecycle management business practices in its Certification Practice Statements as enumerated in [Attachment B](#), including its commitment to provide EV SSL 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 SSL certificates it manages is established and protected throughout their lifecycles; and
 - EV SSL subscriber information is properly authenticated (for the registration activities performed by Entrust)

in accordance with the [WebTrust Principles and Criteria for Certification Authorities – Extended Validation SSL v1.6.8](#).

Entrust management has also reported or responded to the following 'bugs' on Mozilla's Bugzilla reporting system:

Bug ID	Summary	Opened	Closed
1627346	Entrust: S/MIME Certificate Issued with Incorrect Policy OID	2020-04-03	2020-05-22
1635096	Entrust: Printable String Constraint Failure	2020-05-04	2020-10-05
1636339	Entrust: Failure to revoke a certificate	2020-05-07	2020-08-07
1648472	Entrust: SHA-256 hash algorithm used with ECC P-384 key	2020-06-25	2020-09-21
1651481	Entrust: Late Revocation due to SHA-256 hash algorithm	2020-07-08	2020-11-02
1658792	Entrust: Invalid data in State/Province Field	2020-08-12	Pending May 2021 release
1658794	Entrust: Late Revocation for Invalid State/Province Issue	2020-08-12	2020-10-09
1667448	Entrust: Incorrect keyUsage for ECC certificate	2020-09-25	2020-10-31
1667690	Entrust: Failure to provide a preliminary report within 24 hours.	2020-09-27	2021-01-27
1673119	Entrust: Subscriber provides private key with CSR	2020-10-23	2020-12-11
1675295	Entrust: Invalid data in commonName fields	2020-11-04	2020-11-04
1685370	Entrust: Incorrect Business Category Value Discovered in an EV SSL Certificate	2021-01-06	Pending July 2021 release

Bruce Morton
Director, Entrust Certificate Services
22 April 2021



ATTACHMENT A

LIST OF IN SCOPE CAs

Root CAs
<ol style="list-style-type: none">1. Entrust.net Certification Authority (2048)2. Entrust Root Certification Authority3. Entrust Root Certification Authority – G24. Entrust Root Certification Authority – G45. Entrust Root Certification Authority – EC16. Entrust Root Certification Authority – EC2
EV SSL Issuing CAs
<ol style="list-style-type: none">7. Entrust Certification Authority – L1E8. Entrust Certification Authority – L1J9. Entrust Certification Authority – L1M10. Entrust Certification Authority – L1N
Qualified Certificate EV SSL Issuing CAs
<ol style="list-style-type: none">11. Entrust Certification Authority - QTSP112. Entrust Certification Authority - DE QWAC1



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
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ENTRUST DATACARD EUROPE S.L. Certification Practice Statement (CPS)	1.0	11 Dec 2019
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ENTRUST DATACARD EUROPE S.L. Certification Practice Statement (CPS)	1.3	30 Oct 2020
ENTRUST DATACARD EUROPE S.L. Certification Practice Statement (CPS)	1.4	18 Dec 2020
ENTRUST DATACARD DEUTSCHLAND GMBH Certification Practice Statement (CPS)	1.0	10 Jul 2020
ENTRUST DATACARD DEUTSCHLAND GMBH Certification Practice Statement (CPS)	1.1	22 Jul 2020
ENTRUST DATACARD DEUTSCHLAND GMBH Certification Practice Statement (CPS)	1.2	30 Oct 2020
ENTRUST DATACARD DEUTSCHLAND GMBH Certification Practice Statement (CPS)	1.3	18 Dec 2020