日盛聯合會計師事務所
SUN RISE CPAS' FIRM
DFK INTERNATIONAL

19F.-5, No.171, Songde Rd., Sinyi District,
Taipei City 110, TW.
Tel : +886 2 2346 6168
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INDEPENDENT ASSURANCE REPORT

To the management of iTrusChina Co., Ltd. ("iTrusChina"):

We have been engaged, in a reasonable assurance engagement, to report on iTrusChina management's assertion that for its Certification Authority (CA) operations at locations as enumerated in Appendix B, throughout the period 9 January 2024 to 8 January 2025 for its CAs as enumerated in Appendix A, iTrusChina has:

• 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 – Network Security, v1.7.

Certification authority's responsibilities

iTrusChina's management is responsible for its assertion, including the fairness of its presentation, and the provision of its described services in accordance the WebTrust Principles and Criteria for Certification Authorities – Network Security, v1.7.

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 behaviour.

The firm applies International Standard on Quality Management (ISQM) 1, *Quality Management for Firms that Perform 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 iTrusChina's network and certificate system security to meet the requirements set forth by the CA/Browser Forum;
(2) testing and evaluating the operating effectiveness of the controls; and
(3) 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 iTrusChina 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 9 January 2024 to 8 January 2025, iTrusChina 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 – Network Security, v1.7.

This report does not include any representation as to the quality of iTrusChina's services beyond those covered by the WebTrust Principles and Criteria for Certification Authorities – Network Security, v1.7, nor the suitability of any of iTrusChina's services for any customer's intended purpose.

Use of the WebTrust seal

iTrusChina's use of the WebTrust Principles and Criteria for Certification Authorities – 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.

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28 March 2025

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Appendix A

The list of keys and certificates covered in the management's assertion is as follow:

Subject DN	Key Type	Signature Algorithm	Key Size	Subject Key Identifier	SHA256 Certificate Thumbprints	Certificate Signed by
CN = vTrus Root CA O = iTrusChina Co.,Ltd. C = CN	Root Key	sha256RSA	4096 bits	54627063F17 58443588ED1 1620B1C6AC1 ABCF689	8A71DE65593 36F426C26E5 3880D00D88A 18DA4C6A91F 0DCB6194E20 6C5C96387	vTrus Root CA
CN = vTrus DV SSL CA O = iTrusChina Co.,Ltd. C = CN	Signing Key	sha256RSA	2048 bits	63AFFD9FE66 96719F5BF18 E99CFD75199 E2FFBFE	0A85075DD6 B382EAB314 49823DB8BE D6B61A4417 14165E33FA CA42CD9C8D EC2A	vTrus Root CA
CN = vTrus OV SSL CA O = iTrusChina Co.,Ltd. C = CN	Signing Key	sha256RSA	2048 bits	E472C3A7329 87BC2A15B02 70875494718 4B0FDE6	2CF5539249 A9E38FC010 E29FF3E804 6658F3D030 B933104736 87FA91F8DA 44CA	vTrus Root CA
CN = vTrus EV SSL CA O = iTrusChina Co.,Ltd. C = CN	Signing Key	sha256RSA	2048 bits	F072D934393 548A4BA5D11 73DADF07E3C B118400	F3AA6D712A 15F63F8350 804979DB54 2419A61B2B 1D22E756C4 17ABFE8D74 A3CA	vTrus Root CA
CN = vTrus YunSSL DV CA O = iTrusChina Co.,Ltd. C = CN	Signing Key	sha256RSA	2048 bits	4717F5BF9C2 85DA87025FA 6AB23F76AD9 62780C5	A7D7285843 B89B134F85 2CB52A6F43 1938257C82 6D699AA806 C894A0A1CD B847	vTrus Root CA
CN = vTrus FastSSL CA G1 O = iTrusChina Co.,Ltd. C = CN	Signing Key	sha256RSA	2048 bits	E55197EAC93 20255568F20 7E02DFB86D0 2DB6C32	3B83EB5D7A 9A5AF06275 A0A1C1B35B D562622A55 21E2699F25 559328B882 9058	vTrus Root CA

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CN = vTrus Document Signing CA O = iTrusChina Co.,Ltd. C = CN	Signing Key	sha256RSA	2048 bits	4BC432DB719 73EDAEA94C7 19923CC8096 523881B	B5C3EFC7BA 547B66318C 23C93E0FB1 8301DB84AD A233B19C9F 2F26F5D64C 3559	vTrus Root CA
CN = vTrus Time Stamping CA O = iTrusChina Co.,Ltd. C = CN	Signing Key	sha256RSA	2048 bits	310BDAAE5D9 643F7CB1311 BA48F700ADD D5A29FF	F7291D1E8B CC7583AC3F A83977C6C5 EBC784A118 A397647A9F C37EF85E14 DF5C	vTrus Root CA
CN = ITC-Digicert SignBridge O = iTrusChina Co.,Ltd. C = CN	Signing Key	sha256RSA	2048 bits	C461E68BC0B 548434D909A 121BA186FCA 1DB2608	E4DE27EC98 0401A68E29 F257248AF1 ACCBEFEF94 C6DCDF5C08 48394ADC9F D203	vTrus Root CA
CN = vTrus ECC Root CA O = iTrusChina Co.,Ltd. C = CN	Root Key	sha384ECDSA	384 bits	9839CDBED8B 28CF7B2ABE1 AD24AF7B7CA 1DB1FCF	30FBBA2C322 38E2A98547A F97931E5504 28B9B3F1C8E EB6633DCFA8 6C5B27DD3	vTrus ECC Root CA
CN = vTrus ECC DV SSL CA O = iTrusChina Co.,Ltd. C = CN	Signing Key	sha384ECDSA	256 bits	FC88BD89DC6 80F0C830905 1E4A2024E32 70CB475	4D391FC790B D702CAD3CCB C0B025C5CDD 88C6FDF274D CF5FBD3F027 A80C2C7E5	vTrus ECC Root CA
CN = vTrus ECC OV SSL CA O = iTrusChina Co.,Ltd. C = CN	Signing Key	sha384ECDSA	256 bits	35F9EFCE607 76FBBC09F68 271A8783047 08815C6	42E46C44874 59128517649 731457B6AE2 0099D541BD1 82C5497B2E6 7E6FFD0F6	vTrus ECC Root CA
CN = vTrus ECC EV SSL CA O = iTrusChina Co.,Ltd. C = CN	Signing Key	sha256ECDSA	256 bits	BF16C125066 118616BE130 19083F7E542 703B75B	BD30C0D1E7A CB83EFC4F5F 6C62F8F3A57 9BAB27527AF AE666C696C3 A867175F1	vTrus ECC Root CA

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Appendix B

Locations in-scope:

Location	Function
Beijing (North), China	Administration and datacenter facility
Beijing (South), China	Secure site hosting backup materials

MANAGEMENT'S ASSERTION

iTrusChina Co., Ltd. ("iTrusChina") operates the Certification Authority (CA) services known as CAs in Appendix A and provides CA services.

The management of iTrusChina is responsible for establishing and maintaining effective controls over its CA operations, including its network and certificate security system 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 iTrusChina's Certification Authority operations. Furthermore, because of changes in conditions, the effectiveness of controls may vary over time.

iTrusChina management has assessed its controls over its CA services. Based on that assessment, in providing its Certification Authority services at locations as enumerated in Appendix B, throughout the period 9 January 2024 to 8 January 2025, iTrusChina has:

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 – Network Security v1.7

Mr. Yanzhao Li _____

Chief Security Officer of iTrusChina Co., Ltd.
Room 401A, Building 4, Yard 7, Shangdi 8th RD, Haidian District, Beijing, China.

28 March 2025

Appendix A

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CN = vTrus DV SSL CA O = iTrusChina Co.,Ltd. C = CN	Signing Key	sha256RSA	2048 bits	63AFFD9FE66 96719F5BF18 E99CFD75199 E2FFBFE	0A85075DD6 B382EAB314 49823DB8BE D6B61A4417 14165E33FA CA42CD9C8D EC2A	vTrus Root CA
CN = vTrus OV SSL CA O = iTrusChina Co.,Ltd. C = CN	Signing Key	sha256RSA	2048 bits	E472C3A7329 87BC2A15B02 70875494718 4B0FDE6	2CF5539249 A9E38FC010 E29FF3E804 6658F3D030 B933104736 87FA91F8DA 44CA	vTrus Root CA
CN = vTrus EV SSL CA O = iTrusChina Co.,Ltd. C = CN	Signing Key	sha256RSA	2048 bits	F072D934393 548A4BA5D11 73DADF07E3C B118400	F3AA6D712A 15F63F8350 804979DB54 2419A61B2B 1D22E756C4 17ABFE8D74 A3CA	vTrus Root CA
CN = vTrus YunSSL DV CA O = iTrusChina Co.,Ltd. C = CN	Signing Key	sha256RSA	2048 bits	4717F5BF9C2 85DA87025FA 6AB23F76AD9 62780C5	A7D7285843 B89B134F85 2CB52A6F43 1938257C82 6D699AA806 C894A0A1CD B847	vTrus Root CA
CN = vTrus FastSSL CA G1 O = iTrusChina Co.,Ltd. C = CN	Signing Key	sha256RSA	2048 bits	E55197EAC93 20255568F20 7E02DFB86D0 2DB6C32	3B83EB5D7A 9A5AF06275 A0A1C1B35B D562622A55 21E2699F25 559328B882 9058	vTrus Root CA

CN = vTrus Document Signing CA O = iTrusChina Co.,Ltd. C = CN	Signing Key	sha256RSA	2048 bits	4BC432DB719 73EDAEA94C7 19923CC8096 523881B	B5C3EFC7BA 547B66318C 23C93E0FB1 8301DB84AD A233B19C9F 2F26F5D64C 3559	vTrus Root CA
CN = vTrus Time Stamping CA O = iTrusChina Co.,Ltd. C = CN	Signing Key	sha256RSA	2048 bits	310BDAAE5D9 643F7CB1311 BA48F700ADD D5A29FF	F7291D1E8B CC7583AC3F A83977C6C5 EBC784A118 A397647A9F C37EF85E14 DF5C	vTrus Root CA
CN = ITC-Digicert SignBridge O = iTrusChina Co.,Ltd. C = CN	Signing Key	sha256RSA	2048 bits	C461E68BC0B 548434D909A 121BA186FCA 1DB2608	E4DE27EC98 0401A68E29 F257248AF1 ACCBEFEF94 C6DCDF5C08 48394ADC9F D203	vTrus Root CA
CN = vTrus ECC Root CA O = iTrusChina Co.,Ltd. C = CN	Root Key	sha384ECDSA	384 bits	9839CDBED8B 28CF7B2ABE1 AD24AF7B7CA 1DB1FCF	30FBBA2C322 38E2A98547A F97931E5504 28B9B3F1C8E EB6633DCFA8 6C5B27DD3	vTrus ECC Root CA
CN = vTrus ECC DV SSL CA O = iTrusChina Co.,Ltd. C = CN	Signing Key	sha384ECDSA	256 bits	FC88BD89DC6 80F0C830905 1E4A2024E32 70CB475	4D391FC790B D702CAD3CCB C0B025C5CDD 88C6FDF274D CF5FBD3F027 A80C2C7E5	vTrus ECC Root CA
CN = vTrus ECC OV SSL CA O = iTrusChina Co.,Ltd. C = CN	Signing Key	sha384ECDSA	256 bits	35F9EFCE607 76FBBC09F68 271A8783047 08815C6	42E46C44874 59128517649 731457B6AE2 0099D541BD1 82C5497B2E6 7E6FFD0F6	vTrus ECC Root CA
CN = vTrus ECC EV SSL CA O = iTrusChina Co.,Ltd. C = CN	Signing Key	sha256ECDSA	256 bits	BF16C125066 118616BE130 19083F7E542 703B75B	BD30C0D1E7A CB83EFC4F5F 6C62F8F3A57 9BAB27527AF AE666C696C3 A867175F1	vTrus ECC Root CA

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