



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



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INDEPENDENT ASSURANCE REPORT

To the management of Chunghwa Telecom Co., Ltd. (CHT):

We have been engaged, in a reasonable assurance engagement, to report on CHT management's assertion that for its Certification Authority (CA) operations at locations as enumerated in Appendix B, throughout the period 26 October 2025 to 31 May 2026 for its CAs as enumerated in Appendix A, CHT has:

- disclosed its business, key lifecycle management, certificate lifecycle management, and CA environmental control practices in the applicable versions of its CHT Certification Practice Statement ("CPS") and CHT Certificate Policy ("CP") as enumerated in Appendix B
- maintained effective controls to provide reasonable assurance that:
 - CHT's CPS is consistent with its CP; and
 - CHT provides its services in accordance with its CP and CPS.
- maintained effective controls to provide reasonable assurance that:
 - the integrity of keys and certificates it manages is established and protected throughout their lifecycles;
 - the integrity of subscriber keys and certificates it manages is established and protected throughout their lifecycles; and
 - subscriber information is properly authenticated (for the registration activities performed by CHT)
 - subordinate CA certificate requests are accurate, authenticated, and approved
- 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



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- CA systems development, maintenance, and operations are properly authorized and performed to maintain CA systems integrity

in accordance with the WebTrust Principles and Criteria for Certification Authorities v2.2.2.

CHT does not escrow its CA keys. Accordingly, our procedures did not extend to controls that would address those criteria.

CHT makes use of external registration authorities for specific subscriber registration activities as disclosed in CHT's business practices. Our procedures did not extend to the controls exercised by these external registration authorities.

Certification authority's responsibilities

CHT'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 Certification Authorities v2.2.2

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.

Auditor's responsibilities



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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 CHT's key and certificate lifecycle management business practices and its controls over key and certificate integrity, over the authenticity and confidentiality of subscriber and relying party information, over the continuity of key and certificate lifecycle management operations and over development, maintenance and operation of systems integrity;
- (2) selectively testing transactions executed in accordance with disclosed key and certificate lifecycle 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.

Relative effectiveness of controls

The relative effectiveness and significance of specific controls at CHT 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, CHT'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



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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 26 October 2025 to 31 May 2026, CHT 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 v2.2.2.

This report does not include any representation as to the quality of CHT's services beyond those covered by the WebTrust Principles and Criteria for Certification Authorities v2.2.2, nor the suitability of any of CHT's services for any customer's intended purpose.

Other Matter

While the CHT's assertion notes all issues disclosed on Bugzilla through the audit period of this report, we have noted no instances relevant to the CAs enumerated in Appendix A or applicable to the WebTrust Principles and Criteria for Certification Authorities v2.2.2.

Use of the WebTrust seal



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CHT'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.



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August 10, 2026

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Appendix A-List of CAs in Scope(WTCA)

Root CAs										
Common Name	Subject	Issuer	Serial	Key Algorithm	Key Size	Sig. Algorithm	Not Before	Not After	SKI	SHA256 Fingerprint
CHT TrustRoot CA - G1	CN=CHT TrustRoot CA - G1, O=Chunghwa Telecom Co., Ltd., C=TW	CN=CHT TrustRoot CA - G1, O=Chunghwa Telecom Co., Ltd., C=TW	00e9bd907dc13595ccbe590fa5d39e572a	rsaEncryption	4096 bits	sha256WithRSAEncryption	Aug 25 06:42:38 2025 GMT	Aug 25 15:59:59 2040 GMT	a48b5449e90eb52a03ac16256ca6d101c9bd61ef	AC0B9F8E3F88C9B A1FACA0B360B6EC 3DE1E2C7BE0EB50 8C063649ABA0206 1D39

OV TLS Issuing CA										
Common Name	Subject	Issuer	Serial	Key Algorithm	Key Size	Sig. Algorithm	Not Before	Not After	SKI	SHA256 Fingerprint
CHT Trust TLS CA - G1	CN = CHT Trust TLS CA - G1 O = Chunghwa Telecom Co., Ltd. C = TW	CN = CHT TrustRoot CA - G1 O = Chunghwa Telecom Co., Ltd. C = TW	709f59d2919894b8cd84205dc7015184	rsaEncryption	4096 bits	sha256WithRSAEncryption	Mar 12, 2026 02:53:09 GM	Mar 10, 2029 15:59:59 GMT	c78d5d8daae8214edb2f6372f2b57820f02bf861	14E9217404AC6F44 43A622F3061CF5FD F10D2C6F9448EB4 A1A25026FED2473 11



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Appendix A-1 Certificates of CAs Revoked During the Audit Period

CAs Within the Audit Sope										
Common Name	Subject	Issuer	Serial	Key Algorithm	Key Size	Sig. Algorithm	Not Before	Not After	SKI	SHA256 Fingerprint
CHT Trust TLS CA - G1	CN = CHT Trust TLS CA - G1 O = Chunghwa Telecom Co., Ltd. C = TW	CN = CHT TrustRoot CA - G1 O = Chunghwa Telecom Co., Ltd. C = TW	00d0ec5a 2243fbd0 5ab8949 6811896 123d	rsaEncryption	4096 bits	sha256WithRSAEncryption	Aug 25, 2025 06:52:14 GMT	Aug 25, 2028 15:59:59 GMT	c78d5d8daa e8214edb2f6 372f2b57820 f02bf861	D242A4ABC87EABB 34E34C09E28F93FA 5D2764D047384A9 606E958C27A14115 BE



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Appendix B- Certificate Policy and Certification Practice Statement Versions in Scope and locations in Scope, WTCA

CP/CPS In-Scope

Document Name	Version	Effective Date
HiPKICA CP/CPS	1.1	2026-03-06
HiPKICA CP/CPS	1.05	2025-08-25

Locations In-Scope

CA Locations
Taipei, Taiwan
Taichung, Taiwan

MANAGEMENT'S ASSERTION OF CHUNGHWA TELECOM

Chunghwa Telecom Co., Ltd. (CHT) operates the Certification Authority (CA) services known as CAs in Appendix A, and provides the following CA services:

- Subscriber Key Generation Services
- Subscriber Registration
- Certificate Rekey
- Certificate Issuance
- Certificate Distribution
- Certificate Revocation
- Certificate Suspension
- Certificate Validation
- Integrated Circuit Card (ICC) Life Cycle Management
- Subordinate CA certification

The management of CHT is responsible for establishing and maintaining effective controls over its CA operations, including its CA business practices disclosure on its website, CA business practices management, CA environmental controls, CA key lifecycle management controls, subscriber key lifecycle management controls, certificate lifecycle management controls, and subordinate CA 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 CHT's Certification Authority operations. Furthermore, because of changes in conditions, the effectiveness of controls may vary over time.

CHT management has assessed its disclosures of its certificate practices and controls over its CA services. Based on that assessment, in CHT

management's opinion, in providing its CA services at locations as enumerated in Appendix B, throughout the period 26 October 2025 to 31 May 2026, CHT has:

- disclosed its business, key lifecycle management, certificate lifecycle management, and CA environmental control practices in the applicable versions of its CHT Certification Practice Statement (“CPS”) and CHT Certificate Policy (“CP”) as enumerated in Appendix B
- maintained effective controls to provide reasonable assurance that:
 - CHT’s Certification Practice Statement is consistent with its Certificate Policy
 - CHT provides its services in accordance with its Certificate Policy and Certification Practice Statement
- maintained effective controls to provide reasonable assurance that:
 - the integrity of keys and certificates it manages is established and protected throughout their lifecycles;
 - the integrity of subscriber keys and certificates it manages is established and protected throughout their lifecycles; and
 - subscriber information is properly authenticated (for the registration activities performed by CHT)
 - Subordinate CA certificate requests are accurate, authenticated and approved
- maintained effective controls to provide reasonable assurance that:
 - logical and physical access to CA systems and data is restricted to authorised individuals;
 - the continuity of key and certificate management operations is maintained; and
 - CA systems development, maintenance, and operations are properly authorised and performed to maintain CA systems integrity

in accordance with the WebTrust Principles and Criteria for Certification Authorities v2.2.2, including the following:

CA Business Practices Disclosure

- Certification Practice Statement (CPS)
- Certificate Policy (CP)

CA Business Practices Management

- Certificate Policy Management
- Certification Practice Statement Management
- CP and CPS Consistency

CA Environmental Controls

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

CA Key Lifecycle Management Controls

- CA Key Generation
- CA Key Storage, Backup, and Recovery
- CA Public Key Distribution
- CA Key Usage
- CA Key Archival and Destruction
- CA Key Compromise
- CA Cryptographic Hardware Lifecycle Management

Subscriber Key Lifecycle Management Controls

- CA-Provided Subscriber Key Generation Services

- Integrated Circuit Card (ICC) Lifecycle Management
- Requirements for Subscriber Key Management

Certificate Lifecycle Management Controls

- Subscriber Registration
- Certificate Rekey
- Certificate Issuance
- Certificate Distribution
- Certificate Suspension
- Certificate Revocation
- Certificate Validation

Subordinate CA Certificate Lifecycle Management Controls

- Subordinate CA Certificate Lifecycle Management

CHT does not escrow its CA keys for CAs. Accordingly, our assertion does not extend to controls that would address those criteria.

CHT has disclosed the following matters publicly on Mozilla's Bugzilla platform:

Bug ID	Description	Date Opened	Date Closed
<u>2005567</u>	Chunghwa Telecom: CA Certificates Published in PEM format	2025-12-12	2026-02-03
<u>2005762</u>	Chunghwa Telecom: Failure to respond to CPR within 24 hours	2025-12-12	2026-02-05
<u>2008260</u>	Chunghwa Telecom: Delayed audit disclosure for GTLSCA	2026-01-01	2026-02-20
<u>2008782</u>	Chunghwa Telecom: Findings in 2025 WebTrust Audit - GTLSCA Audit Incident Report #1 - mass certificate revocation plan	2026-01-07	2026-02-18
<u>2008788</u>	Chunghwa Telecom: Findings in 2025 WebTrust Audit - GTLSCA Audit Incident Report #2 - Domain validation records without the TLS BR version	2026-01-07	2026-02-11
<u>2008799</u>	Chunghwa Telecom: Findings in 2025 WebTrust Audit - GTLSCA Audit Incident Report #3 - Missing vulnerability scan	2026-01-07	2026-02-20

<u>2008803</u>	Chunghwa Telecom: Findings in 2025 WebTrust Audit - GTLSCA Audit Incident Report #4 - Missing evaluation for third parties	2026-01-07	2026-02-13
<u>2009043</u>	Chunghwa Telecom: Delayed disclosure to Bug 2008782 GTLSCA Audit Incident Report #1 - mass certificate revocation plan	2026-01-08	2026-02-20
<u>2009045</u>	Chunghwa Telecom: Delayed disclosure to Bug 2008788 GTLSCA Audit Incident Report #2 - Domain validation records without the TLS BR version	2026-01-08	2026-02-20
<u>2009046</u>	Chunghwa Telecom: Delayed disclosure to Bug 2008799 GTLSCA Audit Incident Report #3 - Missing vulnerability scan	2026-01-08	2026-02-20
<u>2009048</u>	Chunghwa Telecom: Delayed disclosure to Bug 2008803 GTLSCA Audit Incident Report #4 - Missing evaluation for third parties	2026-01-08	2026-02-20
<u>2012274</u>	Chunghwa Telecom: Issuance of certificate using keys previously reported as compromised	2026-01-24	2026-03-09
<u>2025231</u>	Chunghwa Telecom: Test Website certificate not revoked	2026-03-23	2026-04-25

Signature: Quen-Zong Wu

Title: Vice President

August 10, 2026

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OV TLS Issuing CA										
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<u>HiPKICA CP/CPS</u>	1.05	2025-08-25

Locations In-Scope

CA Locations
Taipei, Taiwan
Taichung, Taiwan