



羅兵咸永道

Date that the audit report was signed: 17 July 2026

Full name of the CA Owner that was audited: Hong Kong Internet Registration Corporation Limited ("HKIRC")

Name and address of the audit firm: PricewaterhouseCoopers, 22/F Prince's Building, Central, Hong Kong

Audit Criteria:

- WebTrust Principles and Criteria for Certification Authorities v2.2.2
- WebTrust Principles and Criteria for Certification Authorities – TLS Baeline v2.2.5
- WebTrust Principles and Criteria for Certification Authorities – Extended Validation TLS v2.0.1
- WebTrust Principles and Criteria for Certification Authorities – Network Security v2.0.5

Proof of audit firm: <https://www.cpacanada.ca/business-and-accounting-resources/audit-and-assurance/overview-of-webtrust-services/licensed-webtrust-practitioners-international>

Name of Leader: HKIRC knows the lead auditor, who is certified public accountant (HKICPA) with over 21 years' experience. Due to local laws and regulations, the lead auditor name will not be disclosed.

Qualification Information:

Number of Audit Team Members	5 audit team members and 1 audit quality reviewer
Academic qualifications or professional training received	Information management and information system, professional training by PwC on audit and assurance standards, and info & cyber security review
Average Years of Auditing Experience auditing trust services or similar information systems	12
Experience, Special Skills, and Qualifications	The audit team members and quality reviewer have proficiency in examining the public key infrastructure technology, CA operations, third-party attestation, trust services like WebTrust and SOC, information technology process and management, software development management, and information security including risk assessment/management, network security, physical security, penetration testing, vulnerability scanning, security operation, etc.
Credentials, Designations, or Certifications	HKICPA, CISA, CISSP, CRISC, CDPSE, CCSK, CSSLP, CIA, CISP

How the audit team and team members are bound by law, regulation:

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the Hong Kong Institute of Certified Public Accountants (the

“HKICPA”), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our firm applies Hong Kong Standard on Quality Management 1 issued by the HKICPA, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We do not rely on any third-party specialists for the assessment.