

INDEPENDENT ASSURANCE REPORT

To the management of TrustAsia Technologies, Inc. ("TrustAsia"):

We have been engaged, in a reasonable assurance engagement, to report on TrustAsia management's assertion that in generating and protecting its Root CAs on 15 May 2024 at Shanghai, with the following identifying information:

Key Name	Subject Key Identifier	SHA256 Certificate Thumbprints	Certificate Serial Number
CN = TrustAsia TLS RSA Root CA O = TrustAsia Technologies, Inc. C = CN	B80791795C06F446FD7B5 9CA5A2691A7452BF853	06C08D7DAFD876971EB1 124FE67F847EC0C7A158 D3EA53CBE940E2EA9791 F4C3	1C18D8CFE5533F2235465 354243C6C47D15C4A9C
CN = TrustAsia TLS ECC Root CA O = TrustAsia Technologies, Inc. C = CN	2C8553BBB143CD32EA9EA 387FEA298A8A693E910	C0076B9EF0531FB1A656 D67C4EBE97CD5DBAA41E F44598ACC2489878C92D 8711	3674E14D7C6513C9AC835 525A03E527E2F5068C7
CN = TrustAsia CS RSA Root CA O = TrustAsia Technologies, Inc. C = CN	B12E11466A82339CD3F2F 0018529A607B792A79E	F38AB64B30C0D900B721 2A793651B87F287C5752 24007F3B8851618FD5B4 8DEB	7F2BE4269A8F603D59398 2100EEE4270440EA848
CN = TrustAsia CS ECC Root CA O = TrustAsia Technologies, Inc. C = CN	5D875EB48E96795EB534A 542B1C3798F735DEF4B	6B9C91E5A6453375EF90 5D8F2A5369953065F471 664F2E676E2013DF388C 9B56	638B543371ADE3CE9DE38 FB5B25092EC0160737A
CN = TrustAsia SMIME RSA Root CA O = TrustAsia Technologies, Inc. C = CN	801AAA43C1C97F8B1A964 5BC3DBB6B48526C5BAB	C7796BEB62C101BB143D 262A7C96A0C616818322 3EF50D699632D86E03B8 CC9B	5AEE71DFDE0C5785B5BB3 622D7B876460273CAFF
CN = TrustAsia SMIME ECC Root CA O = TrustAsia Technologies, Inc. C = CN	3167E672B20DE622A0ACC F7E22A75932E36623A5	436472C1009A325C54F1 A5BBB5468A7BAECCBE0 5DE5F099CB70D3FE41E1 3C16	5AC2F8294FE37DC55E1D1 86F3B93201FFF7BBA2D
CN = TrustAsia TSA RSA Root CA O = TrustAsia Technologies, Inc. C = CN	38DC70129444CD6C205E3 FD26AE5A4B3F9EFAFA0	1498BFED947C795235D3 482FBE493CD89BE5DC07 47291C716360356E89D4 595E	1AE5D0AD693D1029A55F7 4343E98CB40192DF3BF
CN = TrustAsia TSA ECC Root CA O = TrustAsia Technologies, Inc. C = CN	25A66C22F380042663336 CFD25A41E4734FDFB6E	2E04BF6C4C91864389F7 CB30AFF4B54346794EF8 97B0D6557F10B7A8BA6D 932C	3EE6CBD954FC98E0D1CB4 3103B24B6E47DAF1FFD

TrustAsia has:

- followed the CA key generation and protection requirements in its [Certification Practice Statement \(CPS\)](#) and [Certificate Policy \(CP\)](#)
- included appropriate, detailed procedures and controls in its Root Key Generation Scripts
- maintained effective controls to provide reasonable assurance that the Root CA Keys were generated and protected in conformity with the procedures described in its CP/CPS and its Root Key Generation Scripts
- performed, during the root key generation process, all procedures required by the Root Key Generation Scripts

- generated the CA keys in a physically secured environment as described in its CP/CPS
- generated the CA keys using personnel in trusted roles under multiple person control and split knowledge
- generated the CA keys within cryptographic modules meeting the applicable technical and business requirements as disclosed in its CP/CPS

in accordance with CA Key Generation Criterion 4.1 of the [WebTrust Principles and Criteria for Certification Authorities v2.2.2](#).

Certification authority's responsibilities

TrustAsia's management is responsible for its assertion, including the fairness of its presentation, and for generating and protecting its CA keys in accordance with CA Key Generation Criterion 4.1 of 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 Control 1, 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

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 TrustAsia's documented plan of procedures to be performed for the generation of the certification authority key pairs for the Root CAs;
- (2) reviewing the detailed CA key generation scripts for conformance with industry standard practices;
- (3) testing and evaluating, during the CA key generation process, the effectiveness of controls over the integrity, confidentiality, and availability of all private keys, including back-up copies, and access keys (including physical keys, tokens, and passwords), used in the establishment of the service;
- (4) physical observation of all procedures performed during the root key generation process to ensure that the procedures actually performed on 15 May 2024 were in accordance with the Root Key Generation Scripts for the Root CAs; and
- (5) performing such other procedures as we considered necessary in the circumstances.

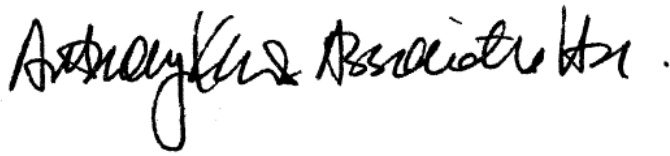
We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion, on 15 May 2024, TrustAsia management's assertion, as referred to above, is fairly stated, in all material respects, in accordance with CA Key Generation Criterion 4.1 of the [WebTrust Principles and Criteria for Certification Authorities v2.2.2](#).

This report does not include any representation as to the quality of TrustAsia's services beyond those covered by

CA Key Generation Criterion 4.1 of the [WebTrust Principles and Criteria for Certification Authorities v2.2.2](#), nor the suitability of any of TrustAsia's services for any customer's intended purpose.



Anthony Kam & Associates Ltd.
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14 June 2024

MANAGEMENT'S ASSERTION

TrustAsia Technologies, Inc. ("TrustAsia") has deployed a public key infrastructure. As part of this deployment, it was necessary to create a hierarchies consistent of the self-signed Root CAs as listed below. They will serve as Root CAs for certificate services. In order to allow the CAs to be installed in a final production configuration, a Root Key Generation Ceremony was conducted, the purpose of which was to formally witness and document the creation of the Root CAs' private signing keys. This helps assure the non-refutability of the integrity of the Root CAs' key pair, and in particular, the private signing keys.

Management of TrustAsia has securely generated key pairs, consisting of a public and a private keys, in support of its CA operations. The key pairs were generated in accordance with procedures described in TrustAsia's Certificate Policy (CP) and/or Certification Practice Statement (CPS), and its Root Key Generation Scripts, which are in accordance with CA Key Generation Criterion 4.1 of the [WebTrust Principles and Criteria for Certification Authorities v2.2.2](#).

TrustAsia management established and maintained effective controls over the generation of these keys. These controls were designed to provide reasonable assurance of adherence to the above-mentioned practices throughout the root keys' generation process.

Management of TrustAsia is responsible for establishing and maintaining procedures over its CA root keys generations, and over the integrity and confidentiality of all private keys and access keys (including physical keys, tokens, and passwords) used in the establishment of the Root CAs, and for the CA environment controls relevant to the generation and protection of its CA keys.

Management of TrustAsia has assessed the procedures and controls for the generation of the Root CA keys. Based on that assessment, in management's opinion, in generation and protecting its Root CA keys on 15 May 2024 at Shanghai, with the following identifying information:

Key Name	Subject Key Identifier	SHA256 Certificate Thumbprints	Certificate Serial Number
CN = TrustAsia TLS RSA Root CA O = TrustAsia Technologies, Inc. C = CN	B80791795C06F446FD7B5 9CA5A2691A7452BF853	06C08D7DAFD876971EB1 124FE67F847EC0C7A158 D3EA53CBE940E2EA9791 F4C3	1C18D8CFE5533F2235465 354243C6C47D15C4A9C
CN = TrustAsia TLS ECC Root CA O = TrustAsia Technologies, Inc. C = CN	2C8553BBB143CD32EA9EA 387FEA298A8A693E910	C0076B9EF0531FB1A656 D67C4EBE97CD5DBAA41E F44598ACC2489878C92D 8711	3674E14D7C6513C9AC835 525A03E527E2F5068C7
CN = TrustAsia CS RSA Root CA O = TrustAsia Technologies, Inc. C = CN	B12E11466A82339CD3F2F 0018529A607B792A79E	F38AB64B30C0D900B721 2A793651B87F287C5752 24007F3B8851618FD5B4 8DEB	7F2BE4269A8F603D59398 2100EEE4270440EA848
CN = TrustAsia CS ECC Root CA O = TrustAsia Technologies, Inc. C = CN	5D875EB48E96795EB534A 542B1C3798F735DEF4B	6B9C91E5A6453375EF90 5D8F2A5369953065F471 664F2E676E2013DF388C 9B56	638B543371ADE3CE9DE38 FB5B25092EC0160737A
CN = TrustAsia SMIME RSA Root CA O = TrustAsia Technologies, Inc. C = CN	801AAA43C1C97F8B1A964 5BC3DBB6B48526C5BAB	C7796BEB62C101BB143D 262A7C96A0C616818322 3EF50D699632D86E03B8 CC9B	5AEE71DFDE0C5785B5BB3 622D7B876460273CAFF
CN = TrustAsia SMIME ECC Root CA O = TrustAsia Technologies, Inc. C = CN	3167E672B20DE622A0ACC F7E22A75932E36623A5	436472C1009A325C54F1 A5BBB5468A7BAECCBE0 5DE5F099CB70D3FE41E1 3C16	5AC2F8294FE37DC55E1D1 86F3B93201FFF7BBA2D

CN = TrustAsia TSA RSA Root CA O = TrustAsia Technologies, Inc. C = CN	38DC70129444CD6C205E3 FD26AE5A4B3F9EFAFA0	1498BFED947C795235D3 482FBE493CD89BE5DC07 47291C716360356E89D4 595E	1AE5D0AD693D1029A55F7 4343E98CB40192DF3BF
CN = TrustAsia TSA ECC Root CA O = TrustAsia Technologies, Inc. C = CN	25A66C22F380042663336 CFD25A41E4734FDFB6E	2E04BF6C4C91864389F7 CB30AFF4B54346794EF8 97B0D6557F10B7A8BA6D 932C	3EE6CBD954FC98E0D1CB4 3103B24B6E47DAF1FFD

TrustAsia has:

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- generated the CA keys using personnel in trusted roles under multiple person control and split knowledge
- generated the CA keys within cryptographic modules meeting the applicable technical and business requirements as disclosed in its CP/CPS

Mr. Xinyuan Zhai



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14 June 2024