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Independent Assurance Report

To the management of Hongkong Post Certification Authority:

Scope

We have been engaged, in a reasonable assurance engagement, to report on the accompanying management's assertion of Hongkong Post Certification Authority ("HKPCA") with Certizen Limited ("Certizen") as its agent in providing its Certification Authority ("CA") operations at the Hong Kong Special Administrative Region of the People's Republic of China, throughout the period from 1 January 2025 to 31 December 2025 for its CAs as enumerated in Appendix B, HKPCA with Certizen as its agent has:

- disclosed its TLS certificate lifecycle management business practices in its Certification Practice Statements ("CPS"), including its commitment to provide TLS certificates referenced in Appendix C in conformity with the CA/Browser Forum Requirements on the HKPCA's website, and provided such services in accordance with its disclosed practices,

- maintained effective controls to provide reasonable assurance that:
  - the integrity of keys and TLS certificates it manages is established and protected throughout their lifecycles; and
  - TLS subscriber information is properly authenticated (for the registration activities performed by HKPCA with Certizen as its agent),

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

Scope (continued)

in accordance with the WebTrust Principles and Criteria for Certification Authorities - TLS Baseline v2.10.

The CA/Browser Forum Baseline Requirements for the Issuance and Management of Publicly-Trusted TLS Server Certificates require the CA to operate controls to adhere to the Network and Certificate System Security Requirements. The WebTrust Principles and Criteria for Certification Authorities - Network Security address this requirement and are reported on in a separate report.

Certification Authority's Responsibilities

The management of HKPCA with Certizen as its agent is responsible for the management's 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 - TLS Baseline v2.10.

Our Independence and Quality Management

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 to express an opinion on the 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 whether, in all material respects, management's assertion is fairly stated, and, accordingly, included:

Practitioner's Responsibilities (continued)

1. obtaining an understanding of HKPCA's TLS certificate lifecycle management business practices, including its relevant controls over the issuance, renewal, and revocation of TLS certificates;
2. selectively testing transactions executed in accordance with disclosed TLS 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.

The relative effectiveness and significance of specific controls at HKPCA 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 from 1 January 2025 to 31 December 2025, the management's assertion of HKPCA with Certizen as its agent, as referred to above, is fairly stated, in all material respects, in accordance with the WebTrust Principles and Criteria for Certification Authorities - TLS Baseline v2.10.

This report does not include any representation as to the quality of HKPCA's services beyond those covered by the WebTrust Principles and Criteria for Certification Authorities - TLS Baseline v2.10, nor the suitability of any of HKPCA's services for any customer's intended purpose.

Purpose and Restriction on Use

The management's assertion was prepared for obtaining and displaying the WebTrust Seal on HKPCA website[1] using the WebTrust Principles and Criteria for Certification Authorities - TLS Baseline v2.10 designed for this purpose. As a result, the management's assertion of HKPCA (with Certizen as its agent) may not be suitable for another purpose. This report is intended solely for management of HKPCA in connection with obtaining and displaying the WebTrust Seal on its website after submitting the report to the related authority in connection with the WebTrust Principles and Criteria for Certification Authorities - TLS Baseline v2.10.

Our report is not to be used for any other purpose. We do not assume responsibility towards or accept liability to any other parties for the contents of this report.

Use of the WebTrust seal

HKPCA's use of the WebTrust for Certification Authorities - TLS Baseline 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.

RSM Hong Kong

RSM Hong Kong
Hong Kong, China
24 February 2026

[1] *The maintenance and integrity of the HKPCA website is the responsibility of the Management of HKPCA; the work carried out by the assurance provider does not involve consideration of these matters and, accordingly, the assurance provider accepts no responsibility for any differences between the accompanying management's assertion of HKPCA on which the assurance report was issued or the assurance report that was issued and the information presented on the website.*

Appendix A - Auditor's information

Auditor Name	Address
RSM Hong Kong	29th Floor, Lee Garden Two, 28 Yun Ping Road, Causeway Bay, Hong Kong

Appendix B - In Scope CA

Full Name of CA: Hongkong Post Certification Authority

List of HKPCA's Root CA:

CA#	Cert#	Root CA Name	Remarks
1	1	Hongkong Post Root CA 3	
Subject		C=HK, S=Hong Kong, L=Hong Kong, O=Hongkong Post, CN=Hongkong Post Root CA 3	
Issuer		C=HK, S=Hong Kong, L=Hong Kong, O=Hongkong Post, CN=Hongkong Post Root CA 3	
Serial		08165F8A4CA5EC00C99340DFC4C6AE23B81C5AA4	
Key size		RSA (4096 bit)	
Not before		June 3, 2017 10:29:46 AM GMT+8	
Not after		June 3, 2042 10:29:46 AM GMT+8	
SKI		179DCD1E8BD6392B70D35CD4A0B81FB000FCC561	
SHA-1 Thumbprint		58A2D0EC2052815BC1F3F86402244EC28E024B02	
SHA-256 Thumbprint		5A2FC03F0C83B090BBFA40604B0988446C7636183DF9846E17101A447FB8EFD6	
CA#	**Cert#**	**Root CA Name**	**Remarks**
1	2	Hongkong Post Root CA 3	Cross certificate signed by "GlobalSign Root CA - R3"
Subject		C=HK, S=Hong Kong, L=Hong Kong, O=Hongkong Post, CN=Hongkong Post Root CA 3	
Issuer		OU=GlobalSign Root CA - R3, O=GlobalSign, CN=GlobalSign 3	
Serial		7D877BD11424C2260C702C5DEB33AB17	
Key size		RSA (4096 bit)	
Not before		November 16, 2022 11:35:08 AM GMT+8	
Not after		March 18, 2029 8:00:00 AM GMT+8	
SKI		179DCD1E8BD6392B70D35CD4A0B81FB000FCC561	
SHA-1 Thumbprint		AF0F1F7AFBD02E3DDE39BD0B646CF97B7D122408	
SHA-256 Thumbprint		00482341B104A0DE6E0F1D508DB84CB514F7494FE04982133A5C750136C55DC8	

List of HKPCA's Subordinate CA:

CA#	Cert#	Subordinate CA Name	Remarks
2	1	Hongkong Post e-Cert SSL CA 3 - 17	
Subject		C=HK, S=Hong Kong, L=Hong Kong, O=Hongkong Post, CN=Hongkong Post e-Cert SSL CA 3 - 17	
Issuer		C=HK, S=Hong Kong, L=Hong Kong, O=Hongkong Post, CN=Hongkong Post Root CA 3	
Serial		63FE03BD8BBB9512A4091ED93C5FED14C0E181D5	
Key size		RSA (2048 bit)	
Not before		June 3, 2017 12:07:50 PM GMT+8	
Not after		June 3, 2032 12:07:50 PM GMT+8	
SKI		9237B0709C8E79DBB31913B89BA532C0B7D62762	
SHA-1 Thumbprint		92797871DC6A0B6EE1417BB657D7ED6FC6F975EB	
SHA-256 Thumbprint		69ECDBC3147F581DFDCB522D9DEFB260B26784AD4955C74E6A52522CCC4C4408	
CA#	**Cert#**	**Subordinate CA Name**	**Remarks**
2	2	Hongkong Post e-Cert SSL CA 3 - 17	Republished on 1 May 2025 and valid from 20 March 2025 to 3 June 2032
Subject		C=HK, S=Hong Kong, L=Hong Kong, O=Hongkong Post, CN=Hongkong Post e-Cert SSL CA 3 - 17	
Issuer		C=HK, S=Hong Kong, L=Hong Kong, O=Hongkong Post, CN=Hongkong Post Root CA 3	
Serial		3DB180EF6FF85F7A895D16445B9FC9FC3DEFBBC7	
Key size		RSA (2048 bit)	
Not before		March 20, 2025 3:40:24 PM GMT+8	
Not after		June 3, 2032 12:07:50 PM GMT+8	
SKI		9237B0709C8E79DBB31913B89BA532C0B7D62762	
SHA-1 Thumbprint		D0994C394B1E9D7226B566F23FA8EE40EEBCFE26	
SHA-256 Thumbprint		CB730C3A5FE958B8BDC5B363892C9F530B33F98A43CE3C2578FCE096B4AE233C	

CA#	Cert#	Subordinate CA Name	Remarks
3	1	Hongkong Post e-Cert EV SSL CA 3 - 17	
Subject		C=HK, S=Hong Kong, L=Hong Kong, O=Hongkong Post, CN= Hongkong Post e-Cert EV SSL CA 3 - 17	
Issuer		C=HK, S=Hong Kong, L=Hong Kong, O=Hongkong Post, CN=Hongkong Post Root CA 3	
Serial		68ED49DDA3792592578C325120DA22E9F1E10BD4	
Key size		RSA (2048 bit)	
Not before		June 3, 2017 12:10:25 PM GMT+8	
Not after		June 3, 2032 12:10:25 PM GMT+8	
SKI		7F318D6DA9C5072260FA191F8640E907AFE9E041	
SHA-1 Thumbprint		6CA9BB1B3BAEF67D6D5414132A7EFB212836639E	
SHA-256 Thumbprint		C18D53BF9864DD09BCBCACFD672E2566D4C81F6889E36DF5DD425C04211D0763	
CA#	**Cert#**	**Subordinate CA Name**	**Remarks**
3	2	Hongkong Post e-Cert EV SSL CA 3 - 17	Republished on 1 May 2025 and valid from 20 March 2025 to 3 June 2032
Subject		C=HK, S=Hong Kong, L=Hong Kong, O=Hongkong Post, CN= Hongkong Post e-Cert EV SSL CA 3 - 17	
Issuer		C=HK, S=Hong Kong, L=Hong Kong, O=Hongkong Post, CN=Hongkong Post Root CA 3	
Serial		4E92FC39E5BDFDA37B7078B86A5E007CD0E1F752	
Key size		RSA (2048 bit)	
Not before		March 20, 2025 3:43:17 PM GMT+8	
Not after		June 3, 2032 12:10:25 PM GMT+8	
SKI		7F318D6DA9C5072260FA191F8640E907AFE9E041	
SHA-1 Thumbprint		AF528DA49013C02048ACE81033646B042B7C6185	
SHA-256 Thumbprint		7ADADC0DBA5B9A97BEB1580947B0738537C9239934E88C67512B5D22D9D47FF7	

Appendix C - List of HKPCA's Certification Practice Statements

Document Names	Version
CPS for e-Cert (Server)	OID = 1.3.6.1.4.1.16030.1.7.22 (valid from 15 August 2024) OID = 1.3.6.1.4.1.16030.1.7.23 (valid from 1 May 2025) OID = 1.3.6.1.4.1.16030.1.7.24 (valid from 15 July 2025) OID = 1.3.6.1.4.1.16030.1.7.25 (valid from 1 November 2025) ^

^ Latest CPS version

RSM Hong Kong
29th Floor, Lee Garden Two
28 Yun Ping Road, Causeway Bay
Hong Kong

24 February 2026

Dear Sirs,

Assertion by Management as to the Disclosure of Business Practices and Controls over the Hongkong Post Certification Authority TLS Certification Authority Services during the period from 1 January 2025 through 31 December 2025

The Postmaster General operates the Certification Authority ("CA") services known as Hongkong Post Certification Authority ("HKPCA") through its Root CAs and Subordinate CAs referenced in Appendix A and provides TLS CA Services.

The management of HKPCA with Certizen Limited ("Certizen") as its agent is responsible for establishing and maintaining effective controls over its TLS CA operations, including its TLS CA business practices disclosure on its website, TLS key lifecycle management controls, and TLS 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 HKPCA's Certification Authority operations. Furthermore, because of changes in conditions, the effectiveness of controls may vary over time.

The management of HKPCA with Certizen as its agent has assessed its disclosures of its certificate practices and controls over its TLS CA services. Based on that assessment, HKPCA with Certizen as its agent, in providing its TLS CA services in the Hong Kong Special Administrative Region of the People's Republic of China, throughout the period from 1 January 2025 to 31 December 2025, HKPCA with Certizen as its agent has:

- disclosed its TLS certificate lifecycle management business practices in its Certification Practice Statements ("CPS") including its commitment to provide TLS certificates referenced in Appendix B in conformity with the CA/Browser Forum Requirements on the HKPCA's website, and provided such services in accordance with its disclosed practices,
- maintained effective controls to provide reasonable assurance that:

  - the integrity of keys and TLS certificates it manages is established and protected throughout their lifecycles; and
  - TLS subscriber information is properly authenticated (for the registration activities performed by HKPCA with Certizen as its agent),
- 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

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 - TLS Baseline v2.10.

Yours faithfully,

(Lilian MAK)
for Postmaster General

(Eva CHAN)
for Certizen Limited

Appendix A

List of in-scope Root CAs:

CA#	Cert#	Root CA Name	Remarks
1	1	Hongkong Post Root CA 3	
Subject		C=HK, S=Hong Kong, L=Hong Kong, O=Hongkong Post, CN=Hongkong Post Root CA 3	
Issuer		C=HK, S=Hong Kong, L=Hong Kong, O=Hongkong Post, CN=Hongkong Post Root CA 3	
Serial		08165F8A4CA5EC00C99340DFC4C6AE23B81C5AA4	
Key size		RSA (4096 bit)	
Not before		June 3, 2017 10:29:46 AM GMT+8	
Not after		June 3, 2042 10:29:46 AM GMT+8	
SKI		179DCD1E8BD6392B70D35CD4A0B81FB000FCC561	
SHA-1 Thumbprint		58A2D0EC2052815BC1F3F86402244EC28E024B02	
SHA-256 Thumbprint		5A2FC03F0C83B090BBFA40604B0988446C7636183DF9846E17101A447FB8EFD6	

CA#	Cert#	Root CA Name	Remarks
1	2	Hongkong Post Root CA 3	Cross certificate signed by "GlobalSign Root CA - R3"
Subject		C=HK, S=Hong Kong, L=Hong Kong, O=Hongkong Post, CN=Hongkong Post Root CA 3	
Issuer		OU=GlobalSign Root CA - R3, O=GlobalSign, CN=GlobalSign 3	
Serial		7D877BD11424C2260C702C5DEB33AB17	
Key size		RSA (4096 bit)	
Not before		November 16, 2022 11:35:08 AM GMT+8	
Not after		March 18, 2029 8:00:00 AM GMT+8	
SKI		179DCD1E8BD6392B70D35CD4A0B81FB000FCC561	
SHA-1 Thumbprint		AF0F1F7AFBD02E3DDE39BD0B646CF97B7D122408	
SHA-256 Thumbprint		00482341B104A0DE6E0F1D508DB84CB514F7494FE04982133A5C750136C55DC8	

List of in-scope Subordinate CAs:

CA#	Cert#	Subordinate CA Name	Remarks
2	1	Hongkong Post e-Cert SSL CA 3 - 17	
Subject		C=HK, S=Hong Kong, L=Hong Kong, O=Hongkong Post, CN=Hongkong Post e-Cert SSL CA 3 - 17	
Issuer		C=HK, S=Hong Kong, L=Hong Kong, O=Hongkong Post, CN=Hongkong Post Root CA 3	
Serial		63FE03BD8BBB9512A4091ED93C5FED14C0E181D5	
Key size		RSA (2048 bit)	
Not before		June 3, 2017 12:07:50 PM GMT+8	
Not after		June 3, 2032 12:07:50 PM GMT+8	
SKI		9237B0709C8E79DBB31913B89BA532C0B7D62762	
SHA-1 Thumbprint		92797871DC6A0B6EE1417BB657D7ED6FC6F975EB	
SHA-256 Thumbprint		69ECDBC3147F581DFDCB522D9DEFB260B26784AD4955C74E6A52522CCC4C4408	

CA#	Cert#	Subordinate CA Name	Remarks
2	2	Hongkong Post e-Cert SSL CA 3 - 17	Republished on 1 May 2025 and valid from 20 March 2025 to 3 June 2032
Subject		C=HK, S=Hong Kong, L=Hong Kong, O=Hongkong Post, CN=Hongkong Post e-Cert SSL CA 3 - 17	
Issuer		C=HK, S=Hong Kong, L=Hong Kong, O=Hongkong Post, CN=Hongkong Post Root CA 3	
Serial		3DB180EF6FF85F7A895D16445B9FC9FC3DEFBBC7	
Key size		RSA (2048 bit)	
Not before		March 20, 2025 3:40:24 PM GMT+8	
Not after		June 3, 2032 12:07:50 PM GMT+8	
SKI		9237B0709C8E79DBB31913B89BA532C0B7D62762	
SHA-1 Thumbprint		D0994C394B1E9D7226B566F23FA8EE40EEBCFE26	
SHA-256 Thumbprint		CB730C3A5FE958B8BDC5B363892C9F530B33F98A43CE3C2578FCE096B4AE233C	

CA#	Cert#	Subordinate CA Name	Remarks
3	1	Hongkong Post e-Cert EV SSL CA 3 - 17	
Subject		C=HK, S=Hong Kong, L=Hong Kong, O=Hongkong Post, CN= Hongkong Post e-Cert EV SSL CA 3 - 17	
Issuer		C=HK, S=Hong Kong, L=Hong Kong, O=Hongkong Post, CN=Hongkong Post Root CA 3	
Serial		68ED49DDA3792592578C325120DA22E9F1E10BD4	
Key size		RSA (2048 bit)	
Not before		June 3, 2017 12:10:25 PM GMT+8	
Not after		June 3, 2032 12:10:25 PM GMT+8	
SKI		7F318D6DA9C5072260FA191F8640E907AFE9E041	
SHA-1 Thumbprint		6CA9BB1B3BAEF67D6D5414132A7EFB212836639E	
SHA-256 Thumbprint		C18D53BF9864DD09BCBCACFD672E2566D4C81F6889E36DF5DD425C04211D0763	

CA#	Cert#	Subordinate CA Name	Remarks
3	2	Hongkong Post e-Cert EV SSL CA 3 - 17	Republished on 1 May 2025 and valid from 20 March 2025 to 3 June 2032
Subject		C=HK, S=Hong Kong, L=Hong Kong, O=Hongkong Post, CN= Hongkong Post e-Cert EV SSL CA 3 - 17	
Issuer		C=HK, S=Hong Kong, L=Hong Kong, O=Hongkong Post, CN=Hongkong Post Root CA 3	
Serial		4E92FC39E5BDFDA37B7078B86A5E007CD0E1F752	
Key size		RSA (2048 bit)	
Not before		March 20, 2025 3:43:17 PM GMT+8	
Not after		June 3, 2032 12:10:25 PM GMT+8	
SKI		7F318D6DA9C5072260FA191F8640E907AFE9E041	
SHA-1 Thumbprint		AF528DA49013C02048ACE81033646B042B7C6185	
SHA-256 Thumbprint		7ADADC0DBA5B9A97BEB1580947B0738537C9239934E88C67512B5D22D9D47FF7	

Appendix B

List of HKPCA's Certification Practice Statements:

Document Names	Version
CPS for e-Cert (Server)	OID = 1.3.6.1.4.1.16030.1.7.22 (valid from 15 August 2024) OID = 1.3.6.1.4.1.16030.1.7.23 (valid from 1 May 2025) OID = 1.3.6.1.4.1.16030.1.7.24 (valid from 15 July 2025) OID = 1.3.6.1.4.1.16030.1.7.25 (valid from 1 November 2025) ^

^ Latest CPS version

Appendix C

No publicly disclosed incidents