



## INDEPENDENT PRACTITIONER'S ASSURANCE REPORT

2018/BJ-0247

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

We have been engaged to perform a reasonable assurance engagement on the accompanying management's assertion of iTrusChina Co.,Ltd ("iTrusChina") for its SSL Certification Authority operations as of October 8, 2018 for its keys and certificates listed in the Appendix of Itrus-BR management's assertion.

### Management's Responsibility

iTrusChina's management is responsible for the preparation of the management's assertion in accordance with the WebTrust Principles and Criteria for Certification Authorities – SSL Baseline with Network Security – Version 2.3. This responsibility includes designing, implementing and maintaining the internal control relevant to the preparation of the management's assertion of iTrusChina, applying an appropriate basis of preparation, and making estimates that are reasonable in the circumstances.

### 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.

Our 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.

### Practitioner's Responsibilities

It is our responsibility to express an opinion on the accompanying management's assertion of iTrusChina based on our work performed and to report our opinion solely to you, as a body, in accordance with our agreed terms of engagement and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

We conducted our procedures in accordance with International Standard on Assurance Engagements 3000 (Revised) "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 work to form the opinion.



## INDEPENDENT PRACTITIONER'S ASSURANCE REPORT (Continued)

A reasonable assurance engagement involves performing procedures to obtain sufficient and appropriate evidence whether the management's assertion, in all material respects, in accordance with WebTrust Principles and Criteria for Certification Authorities – SSL Baseline with Network Security – Version 2.3.

The extent of procedures selected depends on the practitioner's judgment and our assessment of the engagement risk. Within the scope of our work, we performed amongst others the following procedures:

- (1) obtaining an understanding of iTrusChina's SSL certificate lifecycle management practices and procedures,
- (2) evaluating whether the design of practices and procedures complies with the WebTrust Principles and Criteria for Certification Authorities – SSL Baseline with Network Security – Version 2.3, 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.

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 Limitation**

We draw attention to the fact that the WebTrust Principles and Criteria for Certification Authorities – SSL Baseline with Network Security – Version 2.3 includes certain inherent limitations that can influence the reliability of the information.

Because of the nature and inherent limitations of controls, iTrusChina'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 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, the accompanying assertion of iTrusChina, as of October 8, 2018, complies in all material respects with the WebTrust Principles and Criteria for Certification Authorities – SSL Baseline with Network Security – Version 2.3.

**INDEPENDENT PRACTITIONER'S ASSURANCE REPORT (Continued)**

**Emphasis of Matters**

Without modifying our conclusion, we draw attention to the below matters:

- 1) 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 – SSL Baseline with Network Security – Version 2.3, nor
- 2) The suitability of any of the iTrusChina's services for any customer's intended purpose.

**Purpose and Restriction on Use and Distribution**

The maintenance and integrity of the ItrusChina website is the responsibility of the directors. 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 assertion by the management of ItrusChina on which the assurance report was issued or the assurance report that was issued and the information presented on the website.

This report is intended solely for the use of the Management of iTrusChina to submit the report to the related authority in connection with the WebTrust Principles and Criteria for Certification Authorities – SSL Baseline with Network Security – Version 2.3, may not be suitable for another purpose and should not be distributed to or used by any other parties for any other purpose.

  
PricewaterhouseCoopers Zhong Tian LLP Beijing Branch

Beijing, China

December 6, 2018

