



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



19F.-5, No.171, Songde Rd., Sinyi District,
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Tel : +886 2 2346 6168
Fax : +886 2 2346 6068

Independent Accountants' Report

To the management of Chunghwa Telecom:

We have examined the assertion by the management of Chunghwa Telecom (CHT) that in providing its certification authority (CA) services at Taipei and Taichung, Taiwan for its ePKI EV SSL Certification Authority with a distinguished name as " CN = 'ePKI EV SSL Certification Authority - G1', O = 'Chunghwa Telecom Co., Ltd.', C = 'TW' " as of December, 27, 2016, CHT has suitably designed its controls over the certification authority based on the Trust Service Principles and Criteria for Certification Authorities Version 2.0. This assertion is the responsibility of CHT's management. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included:

- Obtaining an understanding of CHT's EV certificate life cycle management practices and procedures, including its relevant controls over the issuance, renewal and revocation of EV certificates;
- Evaluating the suitability of the design of practices and procedures; and
- Performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.



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We believe that our examination provides a reasonable basis for our opinion.

In our opinion, CHT's management assertion set forth above, as of December, 27, 2016, is fairly stated, in all material respects, based on the Trust Service Principles and Criteria for Certification Authorities Version 2.0.

Management has not placed its ePKI EV SSL Certification Authority services in operation and, therefore, additional changes may be made to the design of the controls before the System is implemented. We did not perform procedures to determine the operating effectiveness of controls for any period. Accordingly, we express no opinion on the operating effectiveness of any aspects of CHT's controls, individually or in the aggregate.

Because of inherent limitations in controls, error or fraud may occur and not be detected. Furthermore, the projection of any conclusions, based on our findings, to future periods is subject to the risk that the validity of such conclusions may be altered because of changes made to the system or controls, or the failure to make needed changes to the system or 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.

This report does not include any representation as to the quality of CHT's services beyond those covered by the Trust Service Principles and Criteria for Certification Authorities Version 2.0, nor the suitability of any of CHT's services for any customer's intended purpose.



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December 27, 2016



**Assertion of Management as to
its Disclosure of Business Practices and its Design
of Certification Authority Controls
as of December, 27, 2016**

December 27, 2016

The management of Chunghwa Telecom (CHT) has assessed its disclosure of business practices and its design of ePKI EV SSL Certification Authority controls with a distinguished name as "CN = 'ePKI EV SSL Certification Authority - G1', O = 'Chunghwa Telecom Co., Ltd.', C = 'TW'".

Based on that assessment, in CHT Management's opinion, in developing its ePKI EV SSL Certification Authority services at Taipei and Taichung, Taiwan, as of December, 27, 2016, CHT has suitably designed its controls over the certification authority based on the Trust Service Principles and Criteria for Certification Authorities Version 2.0.

Signature: Chung, Ming

Title: Deputy Principal Engineer



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Independent Accountants' Report

To the management of Chunghwa Telecom:

We have examined the assertion by the management of Chunghwa Telecom (CHT) that in providing its certification authority (CA) services at Taipei and Taichung, Taiwan for its ePKI EV SSL Certification Authority with a distinguished name as " CN = 'ePKI EV SSL Certification Authority - G1', O = 'Chunghwa Telecom Co., Ltd.', C = 'TW' " as of December, 27, 2016, CHT has suitably designed its controls over the certification authority based on the WebTrust Principles and Criteria for Certification Authorities – Extended Validation SSL – Version 1.4.5. This assertion is the responsibility of CHT's management. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included:

- Obtaining an understanding of CHT's EV certificate life cycle management practices and procedures, including its relevant controls over the issuance, renewal and revocation of EV certificates;
- Evaluating the suitability of the design of practices and procedures; and
- Performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.



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We believe that our examination provides a reasonable basis for our opinion.

In our opinion, CHT's management assertion set forth above, as of December, 27, 2016, is fairly stated, in all material respects, based on the WebTrust Principles and Criteria for Certification Authorities – Extended Validation SSL – Version 1.4.5.

Management has not placed its ePKI EV SSL Certification Authority services in operation and, therefore, additional changes may be made to the design of the controls before the System is implemented. We did not perform procedures to determine the operating effectiveness of controls for any period. Accordingly, we express no opinion on the operating effectiveness of any aspects of CHT's controls, individually or in the aggregate.

Because of inherent limitations in controls, error or fraud may occur and not be detected. Furthermore, the projection of any conclusions, based on our findings, to future periods is subject to the risk that the validity of such conclusions may be altered because of changes made to the system or controls, or the failure to make needed changes to the system or 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.

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



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Certification Authorities – Extended Validation SSL – Version 1.4.5, nor the suitability of any of CHT's services for any customer's intended purpose.



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December 27, 2016



**Assertion of Management as to
its Disclosure of Business Practices and its Design
of Certification Authority Controls
as of December, 27, 2016**

December 27, 2016

The management of Chunghwa Telecom (CHT) has assessed its disclosure of business practices and its design of ePKI EV SSL Certification Authority controls with a distinguished name as "CN = 'ePKI EV SSL Certification Authority - G1', O = 'Chunghwa Telecom Co., Ltd.', C = 'TW'".

Based on that assessment, in CHT Management's opinion, in developing its ePKI EV SSL Certification Authority services at Taipei and Taichung, Taiwan, as of December, 27, 2016, CHT has suitably designed its controls over the certification authority based on the WebTrust Principles and Criteria for Certification Authorities – Extended Validation SSL – Version 1.4.5.

Signature: _____

Chung Ming

Title: _____

Deputy Principal Engineer