Practitioner qualification profile about various WebTrust reports issued to Microsoft Corporation TSS, dated July 16th, 2025.
For the Mozilla Root Store Program

To the management of Microsoft Corporation Trust and Security Services ("Microsoft TSS"):

Introduction

We have examined the assertion made by the management of the Microsoft TSS titled "Management's Representation Regarding the Effectiveness of its Controls Over the Certification Authority Operations", as related to reports included in Appendix A for Certification Authority services provided May 1, 2024, through April 30, 2025. Our practitioner reports are dated July 16, 2025.

We conducted our examination under attestation standards established by the American Institute of Certified Public Accountants, specifically *AT-C section 205, Assertion-Based Examination Engagements* (AICPA, Professional Standards) ("AT-C205") and *International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements Other Than Audits or Reviews of Historical Financial Information*, issued by the International Auditing and Assurance Standards Board (IAASB).

Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion was fairly stated in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing, and extent of the selected procedures depend on our judgment, including assessing the risks of material misstatement of management's assertion, whether due to fraud or error. We believe the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Version 3.0 of *Mozilla's Root Store Policy* requires Certification Authorities to have their auditor provide information about the auditor's qualifications when they provide audit statements. We have, therefore, provided this profile of auditor qualifications for reports identified in Appendix A and dated July 16, 2025. We make no representation regarding the sufficiency of this information for the purposes for which it was requested. That responsibility rests solely with the Mozilla Root Store Program.

Independence

We are required to be independent and to meet other ethical responsibilities under the *Code of Professional Conduct* established by the American Institute of Certified Public Accountants ("AICPA") and the *Code of Ethics for Professional Accountants (including International Independence Standards)* issued by the International Ethics Standards Board of Accountants ("IESBA"). We have complied with those requirements. We applied the Statements on *Quality Control Standards* established by the AICPA and the *International Standards on Quality Management* issued by the International Auditing and Assurance Standards Board ("IAASB") and, accordingly, maintain a comprehensive system of quality control.

Educational level and professional experience

Our client-serving personnel (Professionals) have received a degree from an accredited college or university (or its equivalent if the individual was educated outside of the United States). Specific individuals may also have advanced degrees. The Professionals providing the engagement services to Microsoft TSS are part of the firm's assurance and cybersecurity practices. Recruiting for the practice focuses on candidates with information technology, computer science, accounting, finance, and other business-related and technical degrees.

The experience levels of Professionals provided will vary based upon various factors, including age and length of time the individual has worked since receiving their degree. Professionals' experience may not solely be related to a person's employment period with the firm, as the firm typically hires a combination of experienced Professionals and Professionals who recently graduated from a college or university.

Methodologies, policies, and procedures

Our Professionals must comply with policies for performing examinations per the assurance standards established by the American Institute of Certified Public Accountants (AICPA).

Professional certification and continuing education

We encourage our Professionals to obtain professional certifications. In certain service lines, obtaining a professional certification is a requirement for promotion. Individuals in leading examination engagements must obtain a professional certification to be promoted to Manager. In the assurance practice, the most common certifications are Certified Professional Accountant (CPA) (or its equivalent in other countries), Certified Information Systems Auditor (CISA) as recognized by the Information Systems Audit and Control Association, and Certified Information Systems Security Professional (CISSP) as recognized by the International Information System Security Certification Consortium, also known as (ISC)².

The continuing professional education requirements of the relevant Provincial Institute are the foundation of our professional development policy. Participation in professional development programs is measured in units of continuing professional education (CPE) credit hours earned in our educational year. Our educational year is from July 1 through June 30. Our policy for compliance is as follows:

– Commencing with the first full educational year of employment, each professional must obtain at least 40 CPE credit hours each year for at least 120 CPE credit hours during the most recent three-year period.

– Professionals who were not employed during the entire most recent educational year are not required to earn continuing professional education credits in that year.

– Professionals who were employed during the entire most recent educational year but not during the entire most recent two educational years are required to have participated in at least 40 hours of qualifying continuing professional education during the most recent educational year.

– Professionals employed during the entire most recent two educational years but not during the entire most recent three educational years are required to have participated in at least 40 hours of qualifying continuing professional education during each of the two most recent educational years.

Professionals who hold a professional designation or certification other than the CPA certification (e.g., CISA, CISSP) may be subject to continuing education requirements as part of that designation or certification.

Experience auditing PKI systems

The team assigned to the Microsoft TSS engagement has experience performing similar engagements involving either assessment or design and implementation of processes and controls related to PKI systems and IT security. In addition, certain team members have also participated in several other commercial PKI and WebTrust for CA engagements as both team members and quality reviewers. The examination team may also have performed and incorporated consultations with other firm professionals with relevant PKI and cyber and IT security experience.

We are available if you need additional information or want to discuss this memorandum further.

Engagement Leader				
Name	Rank	Certifications	Years of professional experience	In compliance with the Firm's CPE policy (Yes/No)
Brandon Brown	Managing Director and Engagement Leader	CPA	21	Yes
Chris Czajczyc	Practitioner-in-charge	CPA, CA	27	Yes

Appendix A

Report	Report Date
Microsoft TRP WTCA Independent Accountant's Opinion Report and Management Assertion	July 16, 2025
Microsoft PKI ACS WTCA Independent Accountant's Opinion Report and Management Assertion	July 16, 2025
Microsoft PKI WTCA Independent Accountant's Opinion Report and Management Assertion	July 16, 2025
Microsoft Internal Only WTCA Independent Accountant's Opinion Report and Management Assertion	July 16, 2025
Microsoft TRP WTNS Independent Accountant's Opinion Report and Management Assertion	July 16, 2025
Microsoft PKI ACS WTNS Independent Accountant's Opinion Report and Management Assertion	July 16, 2025
Microsoft PKI WTNS Independent Accountant's Opinion Report and Management Assertion	July 16, 2025
Microsoft Internal Only WTNS Independent Accountant's Opinion Report and Management Assertion	July 16, 2025
Microsoft PKI WTBR SSL Independent Accountant's Opinion Report and Management Assertion	July 16, 2025
Microsoft PKI ACS WTBR CS Independent Accountant's Opinion Report and Management Assertion	July 16, 2025