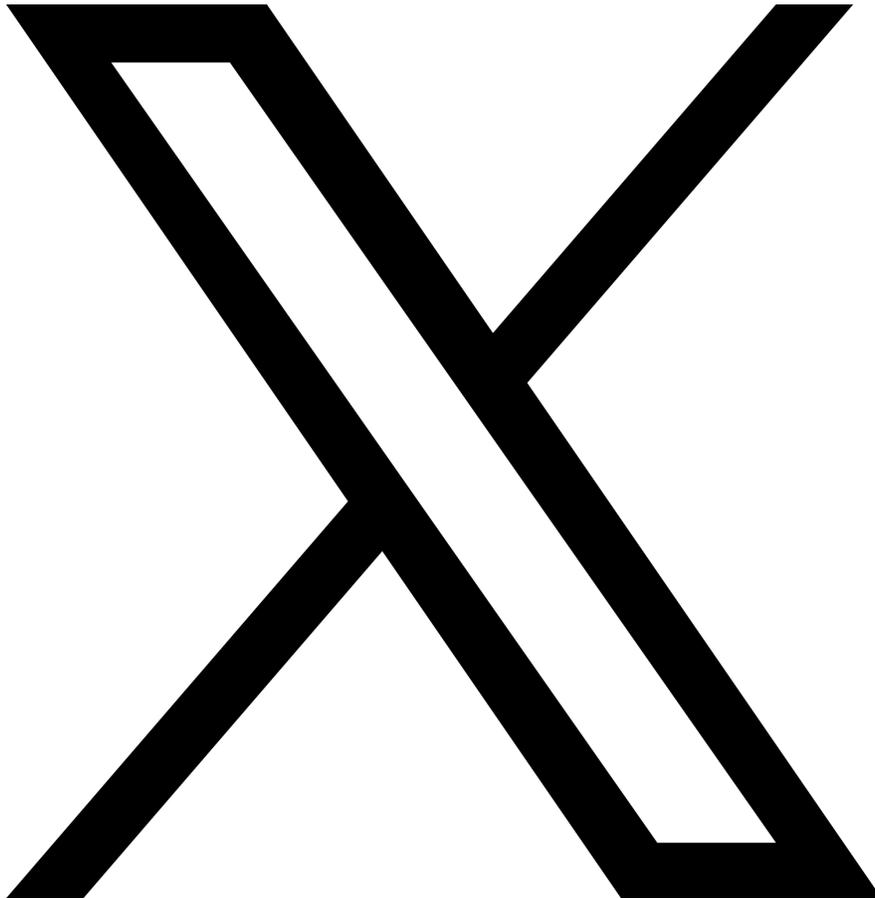




AUDIT IMPLEMENTATION REPORT
OF X INTERNET UNLIMITED COMPANY
PURSUANT TO ART. 37(6) EU DIGITAL SERVICES ACT

SEPTEMBER 2025





AUDIT IMPLEMENTATION REPORT OF X INTERNET UNLIMITED COMPANY

I. SECTION A: General Information

1.	Audited provider: X Internet Unlimited Company (“ XIUC ” - formerly, Twitter International Unlimited Company)
2.	Address of the audited provider: One Cumberland Place Fenian Street Dublin 2 D02 AX7 Ireland
3.	Audit report on which this implementation report is based Date of adoption of the audit report: 1 September 2025 Reference to the audit report: To be published here .
4.	Information on the underlying audit and the involved parties: Audited service: X platform Audited provider: X Internet Unlimited Company Audit Examination Period: 24 August 2024 to 30 June 2025 Auditing organisation: BDO LLP Scope of audit: compliance with all applicable and auditable obligations and commitments referred to in Article 37(1) of Regulation (EU) 2022/2065 (“ DSA ”) For more detail, please see Appendix 2, Sections A and B, of the Audit Report.
5.	Does the audit implementation report refer to an audit report on compliance with all the obligations and commitments pursuant to Article 37(1) of Regulation (EU) 2022/2065 applicable to the audited provider? Yes, For a summary of all obligations that were subject to the audit, please see Appendix 2 of the Audit Report.
6.	Where applicable, references to other audit reports resulting from audits pursuant to Article 37 of Regulation (EU) 2022/2065 that the audited provider is or will be subject to concerning the audited period: Not applicable.



II. SECTION B: Follow-up to the operational recommendations concerning audited obligations set out in Chapter III of Regulation (EU) 2022/2065

B.1.	[Article 21.1] Information on out-of-court dispute settlement bodies
	Positive with comments
	Recommendation: Not applicable. No measures have been recommended, given that, as the Auditor acknowledged, XIUC has defined processes in place to address this obligation if triggered, but no instances of triggering were observed during the Audit Examination Period.
1.1	Planned measure(s): Not applicable.
(a)	Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): Not applicable.
(b)	Timing for implementation: Not applicable
1.2	Measures taken since the end of the period on which the audit report is based
(a)	Description of the measures: Not applicable
(b)	Time when the measure(s) were implemented or are planned to be implemented: Not applicable
(c)	Result (include references to external sources, for example, links to website, as applicable): Not applicable
(d)	Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable: Not applicable
1.3.	Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls: Not applicable
2.	Reasons for not implementing the recommendation, if applicable
(a)	Justification for not implementing the recommendation: Not applicable
(b)	Alternative measure(s) taken to achieve compliance: Not applicable



B.2.	[Article 21.2] Good faith engagement with out-of-court dispute settlement bodies
	Positive with comments
	Recommendation: Not applicable. No measures have been recommended, given that, as the Auditor acknowledged, XIUC has defined processes in place to address this obligation if triggered, but no instances of triggering were observed during the Audit Examination Period.
1.1	Planned measure(s): Not applicable.
(a)	Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): Not applicable
(b)	Timing for implementation: Not applicable
1.2	Measures taken since the end of the period on which the audit report is based
(a)	Description of the measures: Not applicable
(b)	Time when the measure(s) were implemented or are planned to be implemented: Not applicable
(c)	Result (include references to external sources, for example, links to website, as applicable): Not applicable
(d)	Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable: Not applicable
1.3.	Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls: Not applicable
2.	Reasons for not implementing the recommendation, if applicable
(a)	Justification for not implementing the recommendation: Not applicable.
(b)	Alternative measure(s) taken to achieve compliance: Not applicable



B.3.	[Article 21.5] Out-of-court dispute settlement body costs and expenses
	Positive with comments
	Recommendation: Not applicable. No measures have been recommended, given that, as the Auditor acknowledged, XIUC has defined processes in place to address this obligation if triggered, but no instances of triggering were observed during the Audit Examination Period.
1.1	Planned measure(s): Not applicable.
(a)	Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): Not applicable.
(b)	Timing for implementation: Not applicable
1.2	Measures taken since the end of the period on which the audit report is based
(a)	Description of the measures: Not applicable
(b)	Time when the measure(s) were implemented or are planned to be implemented: Not applicable
(c)	Result (include references to external sources, for example, links to website, as applicable): Not applicable
(d)	Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable: Not applicable
1.3.	Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls: Not applicable
2.	Reasons for not implementing the recommendation, if applicable
(a)	Justification for not implementing the recommendation: Not applicable.
(b)	Alternative measure(s) taken to achieve compliance: Not applicable



B.4.	[Article 22.6] Significant number of insufficiently precise, inaccurate or inadequately substantiated Trusted Flagger notices
	Positive with comments
	Recommendation: Not applicable. No measures have been recommended, given that, as the Auditor acknowledged, XIUC has defined processes in place to address this obligation if triggered, but no instances of triggering were observed during the Audit Examination Period.
1.1	Planned measure(s): Not applicable.
(a)	Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): Not applicable.
(b)	Timing for implementation: Not applicable
1.2	Measures taken since the end of the period on which the audit report is based
(a)	Description of the measures: Not applicable
(b)	Time when the measure(s) were implemented or are planned to be implemented: Not applicable
(c)	Result (include references to external sources, for example, links to website, as applicable): Not applicable
(d)	Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable: Not applicable
1.3.	Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls: Not applicable
2.	Reasons for not implementing the recommendation, if applicable
(a)	Justification for not implementing the recommendation: Not applicable.
(b)	Alternative measure(s) taken to achieve compliance: Not applicable



B.5.	[Article 23.1] Suspension for frequent provision of manifestly illegal content
	Positive with comments
	Recommendation: Not applicable. No measures have been recommended, given that, as the Auditor acknowledged, XIUC has defined processes in place to address this obligation if triggered, but no instances of triggering were observed during the Audit Examination Period.
1.1	Planned measure(s): Not applicable.
(a)	Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): Not applicable.
(b)	Timing for implementation: Not applicable
1.2	Measures taken since the end of the period on which the audit report is based
(a)	Description of the measures: Not applicable
(b)	Time when the measure(s) were implemented or are planned to be implemented: Not applicable
(c)	Result (include references to external sources, for example, links to website, as applicable): Not applicable
(d)	Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable: Not applicable
1.3.	Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls: Not applicable
2.	Reasons for not implementing the recommendation, if applicable
(a)	Justification for not implementing the recommendation: Not applicable
(b)	Alternative measure(s) taken to achieve compliance: Not applicable



B.6.	[Article 23.2] Suspension for frequent submission of manifestly unfounded notices or complaints
	Positive with comments
	Recommendation: Not applicable. No measures have been recommended, given that, as the Auditor acknowledged, XIUC has defined processes in place to address this obligation if triggered, but no instances of triggering were observed during the Audit Examination Period.
1.1	Planned measure(s): Not applicable.
(a)	Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): Not applicable.
(b)	Timing for implementation: Not applicable
1.2	Measures taken since the end of the period on which the audit report is based
(a)	Description of the measures: Not applicable
(b)	Time when the measure(s) were implemented or are planned to be implemented: Not applicable
(c)	Result (include references to external sources, for example, links to website, as applicable): Not applicable
(d)	Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable: Not applicable
1.3.	Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls: Not applicable
2.	Reasons for not implementing the recommendation, if applicable
(a)	Justification for not implementing the recommendation: Not applicable
(b)	Alternative measure(s) taken to achieve compliance: Not applicable



B.7.	[Article 23.3] Decision criteria for suspension due to manifestly illegal content
	Positive with comments
	Recommendation: Not applicable. No measures have been recommended, given that, as the Auditor acknowledged, XIUC has defined processes in place to address this obligation if triggered, but no instances of triggering were observed during the Audit Examination Period.
1.1	Planned measure(s): Not applicable.
(a)	Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): Not applicable.
(b)	Timing for implementation: Not applicable
1.2	Measures taken since the end of the period on which the audit report is based
(a)	Description of the measures: Not applicable
(b)	Time when the measure(s) were implemented or are planned to be implemented: Not applicable
(c)	Result (include references to external sources, for example, links to website, as applicable): Not applicable
(d)	Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable: Not applicable
1.3.	Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls: Not applicable
2.	Reasons for not implementing the recommendation, if applicable
(a)	Justification for not implementing the recommendation: Not applicable. No recommendation has been made.
(b)	Alternative measure(s) taken to achieve compliance: Not applicable



B.8.	[Article 36.1] Crisis measures
	Positive with comments
	Recommendation: Not applicable. No measures have been recommended, given that, as the Auditor acknowledged, XIUC has defined processes in place to address this obligation if triggered, but no instances of triggering were observed during the Audit Examination Period.
1.1	Planned measure(s): Not applicable.
(a)	Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): Not applicable.
(b)	Timing for implementation: Not applicable
1.2	Measures taken since the end of the period on which the audit report is based
(a)	Description of the measures: Not applicable
(b)	Time when the measure(s) were implemented or are planned to be implemented: Not applicable
(c)	Result (include references to external sources, for example, links to website, as applicable): Not applicable
(d)	Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable: Not applicable
1.3.	Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls: Not applicable
2.	Reasons for not implementing the recommendation, if applicable
(a)	Justification for not implementing the recommendation: Not applicable. No recommendation has been made.
(b)	Alternative measure(s) taken to achieve compliance: Not applicable



B.9.	[Article 40.1] Provision of data to the Digital Service Coordinator and/or the Commission
	Positive with comments
	Recommendation: Not applicable. No measures have been recommended, given that, as the Auditor acknowledged, XIUC has defined processes in place to address this obligation if triggered, but no instances of triggering were observed during the Audit Examination Period.
1.1	Planned measure(s): Not applicable.
(a)	Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): Not applicable.
(b)	Timing for implementation: Not applicable
1.2	Measures taken since the end of the period on which the audit report is based
(a)	Description of the measures: Not applicable
(b)	Time when the measure(s) were implemented or are planned to be implemented: Not applicable
(c)	Result (include references to external sources, for example, links to website, as applicable): Not applicable
(d)	Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable: Not applicable
1.3.	Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls: Not applicable
2.	Reasons for not implementing the recommendation, if applicable
(a)	Justification for not implementing the recommendation: Not applicable. No recommendation has been made.
(b)	Alternative measure(s) taken to achieve compliance: Not applicable



B.10.	[Art. 40.3 - 40.7] Data Access for Vetted Researchers
	Positive with comments
	Recommendation: Not applicable. No measures have been recommended, given that, as the Auditor acknowledged, XIUC has defined processes in place to address this obligation if triggered, but no instances of triggering were observed during the Audit Examination Period.
1.1	Planned measure(s): Not applicable.
(a)	Description of the Measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): Not applicable.
(b)	Timing for implementation: Not applicable
1.2	Measures taken since the end of the period on which the audit report is based
(a)	Description of the measures: Not applicable
(b)	Time when the measure(s) were implemented or are planned to be implemented: Not applicable
(c)	Result (include references to external sources, for example, links to website, as applicable): Not applicable
(d)	Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable: Not applicable
1.3.	Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls: Not applicable
2.	Reasons for not implementing the recommendation, if applicable
(a)	Justification for not implementing the recommendation: Not applicable. No recommendation has been made.
(b)	Alternative measure(s) taken to achieve compliance: Not applicable

III. SECTION C: Follow-up to the operational recommendations concerning audited commitments undertaken by the audited provider pursuant to the codes of conduct referred to in Articles 45 and 46 of Regulation (EU) 2022/2065 and the crisis protocols referred to in Article 48 (EU) 2022/2065

Commitments undertaken by XIUC pursuant to the Illegal Hate Speech Code of Conduct, which became a Code of Conduct under Article 45 of the DSA and XIUC signed up for on 20 January



2025, which are currently auditable, were audited by the Auditor for the period 20 January 2025 to 30 June 2025. The audit conclusion for such commitments was Positive and, therefore, no operation recommendations were provided.

IV. SECTION D: Any other information the audited provider wishes to convey

In its Audit Report, the Auditor noted, with respect to sub-articles obligations 21.1, 21.2, 21.5, 22.6, 23.1, 23.2, 23.3, 36.1, 40.1, 40.3, 40.4, 40.5, 40.6, and 40.7, that they only assessed the design of processes, systems and controls and did not perform any test procedures on the implementation and operating effectiveness for the obligations given that there were no occurrences for sub-articles obligations. As a consequence, although the Auditor expressly acknowledged that XIUC has defined processes in place to address each obligation if triggered, the Auditor formed a 'Positive with comments' opinion with respect to such sub-articles obligations, although no recommendations were ultimately made.

In addition, in its Audit Report, BDO ultimately determined that it could not form an opinion with respect to sub-article obligations 16.5, 16.6, 25.1, 34.1, 34.2, 35.1, 39.1 - 39.3 and 40.12, which are under investigation by the European Commission. The reasoning the Auditor expressed in the Audit Report is that “[t]hese proceedings by the European Commission indicate that measures put in place by X may not be compliant with the Specified Requirements of the Articles in the scope of proceedings. We did not obtain sufficient documentation supporting or explaining the reasons for and/or benchmarks/criteria underlying the formal proceedings. This resulted in the circumstance beyond the control of the audited provider (audited entity), that we cannot obtain all documentation and understanding considered necessary to identify all risks which could impact X’s ability to comply with the Specified Requirements for 10 sub-Articles in scope, in all material respects, and to adequately design the nature, timing and extent and performance of our procedures to assess compliance with these sub-Articles”.

XIUC notes that the Auditor made clear that the fact that they did not have sufficient documentation supporting the reasons, benchmarks or criteria underlying the European Commission’s proceedings, resulted in a circumstance beyond XIUC’s control that BDO could not obtain all documentation and understanding considered necessary to identify all risks which could impact X’s ability to comply with the relevant sub-article obligations. Moreover, XIUC highlights that it has controls and processes in place to address each of the relevant sub-articles currently under investigation by the European Commission.

XIUC further notes that the Auditor expressly stated that, absent the abovementioned 10 sub-article obligations, which BDO was not able to opine on due to these being under formal investigations by the European Commission, the overall audit conclusion would have been 'Positive with comments'.