

**X's**  
**Digital Services Act (DSA) Report**

**24 August 2024 to 30 June 2025**



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# Independent Service Auditor's Report

## To the Directors of Twitter International Unlimited Company

### Scope

We were engaged to examine Twitter International Unlimited Company (renamed as of 1 April 2025 as X Internet Unlimited Company) ("X" or the "Company")'s compliance with obligations and commitment referred to in Article 37(1)(a) of European Union Regulation 2022/2065 of the European Parliament and the Council (the "Act") (together the "Specified Requirements") during the period 24 August 2024 to 30 June 2025 (the "Examination Period"). The purpose of the engagement is to evaluate, with reasonable assurance, X's systems and processes implemented to comply with the obligations in the Act and to opine whether, in accordance with Article 37 of the Act, the systems and processes in place on their platform service (the 'Subject Matter') were in compliance with each applicable obligation and commitment referred to in Article 37(1)(a) of the Act.

Additionally, the information included in the X's separately provided audit implementation report, is presented by X to provide additional information. Such information has not been subject to the procedures applied in our examination, and accordingly, we do not express an opinion, conclusion, or any form of assurance on it.

### X's Responsibilities

X is responsible for:

- Determining the applicability of all obligations and each obligation and commitment in the Act during the Examination Period;
- Complying with the Specified Requirements by designing, implementing, and maintaining the audited service's system and manual processes;
- Selecting the Specified Requirements, making interpretations, and developing benchmarks, as needed, to implement the Specified Requirements;
- Evaluating and monitoring X's compliance with the Specified Requirements;
- Its Assertion of compliance with the Specified Requirements;
- Having a reasonable basis for its Assertion; and
- Preparing the audit implementation report referred to in Article 37.6 of the Act, including its completeness, accuracy, and method of presentation.

This responsibility includes establishing and maintaining internal controls, maintaining adequate records, and making estimates relevant to the preparation of its Assertion and evaluation of its audited service's system and manual processes (and related controls) in place, such that it is free from material misstatement, whether due to fraud or error.

### Service Auditor's Responsibilities

Our responsibility is to:

- Plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, the audited service complies with the Specified Requirements;
- Form an independent opinion on whether the audited service complies with the Specified Requirements based on the procedures we have performed and the evidence we have obtained; and



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- Express our opinion to the audited provider.

We conducted our engagement in accordance with attestation standards established under International Standard on Assurance Engagements 3000 (ISAE 3000), issued by the International Auditing and Assurance Standards Board ("IAASB") of the International Federation of Accountants ("IFAC"). Those standards require that we plan and perform our engagement to obtain reasonable assurance about whether the audited service, as measured or evaluated against each of the applicable Specified Requirements referenced above, complied with the applicable Specified Requirements during the Engagement Period as set out in Chapter III of the Digital Services Act (DSA), in all material respects. We have also applied the International Standard on Quality Management (UK) 1 (ISQM1) and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

#### **Inherent Limitations**

The services in the digital sector and the types of practices relating to these services can change quickly and significantly. Therefore, projections of any evaluation to future periods are subject to the risk that the entity's compliance with the Specified Requirements may become inadequate because of changes in conditions or that the degree of compliance with the policies or procedures may deteriorate.

The Subject Matter is subject to measurement uncertainties resulting from limitations inherent in the Subject Matter and the methods used in determining such systems and processes implemented to comply with the Specified Requirements. The selection of different but acceptable measurement techniques, including benchmarks, can result in materially different measurements, and the precision of various measurement techniques may also vary.

It is inherently judgmental to perform risk assessments, including the identification of systemic risks. Risk assessments are often conducted at a specific point in time and may not capture the dynamic nature of risks. Because the identification of systemic risks relies on known risks and expert judgment, the identification of systemic risks may not account for new or unprecedented events for which there is limited or no historical information.

#### **Emphasis of Matter**

We also evaluated X's compliance for the Illegal Hate Speech Code of Conduct during the period 20 January 2025 to 30 June 2025 (X signed up to Illegal Hate Speech Code of Conduct on 20 January 2025). Other than the Illegal Hate Speech Code of Conduct, we did not perform procedures on the X's compliance with codes of conduct and crisis protocols referred to in Article 37 (1) (b) of the Act and Annex I of the Delegated Regulations because the requirement for X to comply with such articles did not exist during the Examination Period. Accordingly, we do not express an opinion on X's compliance with the codes of conduct and crisis protocols referred to in Article 37 (1) (b) of the Act and Annex I of the Delegated Regulations other than the Illegal Hate Speech Code of Conduct.



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## Opinion (Article 37 DSA)

Under Article 37(4)(g) of the Act, the conclusions on compliance with the Specified Requirements, individually and in aggregate must be phrased as 'Positive', 'Positive with Comments', or 'Negative'. Article 8(6) of the Delegated Regulation requires the auditing organisation to determine the overall opinion to be either:

- a) 'Positive' if the auditing organisation has reached a 'Positive' audit conclusion for all of the Specified Requirements;
- b) 'Positive with comments' if the auditing organisation has reached at least one conclusion that is 'Positive with comments' for a Specified Requirement and has not reached a 'Negative' conclusion for any of the Specified Requirements;
- c) 'Negative' if the auditing organisation has reached a 'Negative' conclusion for at least one of the Specified Requirements.

Furthermore, Article 8(8) of the Delegated Regulation requires an explanation when it was not possible to reach an opinion. For each applicable commitment and obligation, please refer to the conclusions detailed in Appendix 1.

## Negative Opinion

Absent the below mentioned 10 sub-Articles that we were not able to opine on due to these being under formal investigations by the European Commission, the overall conclusion would have been 'Positive with comments'. However, given that we were unable to test and opine on these 10 sub-Articles, the opinion was 'Negative' (Qualified). Because of the significance of the matter described in the Basis for Negative opinion section of our report, we have not been able to obtain sufficient appropriate evidence to form a conclusion on whether X's systems and processes in place were in compliance with the Specified Requirements during the period from 24 August 2024 through to 30 June 2025.

## Basis for Negative Opinion

We have expressed our conclusions for a total of 75 Specified Requirements. As of 29 August 2025, the European Commission has opened formal proceedings against X, to assess potential non-compliance with 10 sub-Articles of the Digital Services Act, each listed within Appendix 1 and summarised below:

- 16.5
- 16.6
- 25.1
- 34.1
- 34.2
- 35.1
- 39.1 - 39.3
- 40.12

These 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



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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.

Furthermore, for the following obligations no occurrences during the Evaluation Period have been reported: 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, 40.7. We only assessed the design of processes, systems and controls and we did not perform any test procedures on the implementation and operating effectiveness for the obligations.

In addition, 51 Specified Requirements resulted in a 'Positive' or a 'Positive with comments' conclusion.

### **Intended Users and Purpose**

This report is intended solely for the information and use of X, the European Commission, and the Digital Services Coordinator of establishment, as specified in Article 42(4) DSA, for the purpose of assessing compliance with the Specified Requirements. It is not intended to be, and should not be, used by anyone else or for any other purpose. Publication obligations applicable to the audited provider remain as set out in Article 42(4) DSA and the Delegated Regulation.

Our report must not be reproduced or referred to, in whole or in part, in any other document nor made available, copied or referred to any other party, in any circumstances, without our express prior written permission, except to the extent necessary for X to comply with the publication requirements under the DSA.

To the fullest extent permitted by law, BDO LLP (including its employees, members, directors, agents and contractors) does not accept or assume responsibility to anyone other than X for our work, for this report, or for the opinions we have formed, save where we agree in writing to assume responsibility to a recipient in respect of this report.

DocuSigned by:

A handwritten signature in black ink that reads 'BDO LLP'. The signature is enclosed within a blue DocuSign signature box.

874F5C7587C14E1...

Date of Assurance Report: 9/1/2025

Address: BDO LLP, 55 Baker Street, London W1U 7EU



## X's Management Statement

On 25 April 2023, the European Commission ("Commission") addressed a decision to, among others, Twitter International Unlimited Company (renamed as of 1 April 2025 as X Internet Unlimited Company) ("X" or the "Company") designating X as a very large online platform ("VLOP") within the meaning of Regulation (EU) 2022/2065 (the "Digital Services Act" or the "DSA").

As the provider of the X platform to recipients of the service within the European Union (EU), X is required by Article 37 of the DSA to undergo, at least once a year, an independent audit to assess compliance with the obligations set out in Chapter III of the DSA, and any commitments undertaken pursuant to the codes of conduct referred to in Articles 45 and 46 and the crisis protocols referred to in Article 48 (the "Specified Requirements"). In compliance with its Article 37 obligations and with the Commission's Delegated Regulation laying down rules on the performance of audits for very large online platforms and very large online search engines (the "Delegated Regulation"), X engaged BDO LLP ("BDO") to perform an independent audit of its compliance with applicable DSA obligations and has undergone such an audit for the period 24 August 2024 to 30 June 2025 (the "Examination Period"). We also confirm that the requirement for X to comply with 37 (1) (b) of the Act and Annex I did not exist during the Examination Period except for the requirement to comply with the Illegal Hate Speech Code of Conduct during the period 20 January 2025 to 30 June 2025 (X signed up to Illegal Hate Speech Code of Conduct on 20 January 2025).

As part of such audit, we have prepared this Management Statement. We, the Management of X, are responsible for:


- initially determining the applicability of each of the obligations and commitments during the Examination Period (i.e., selecting the Specified Requirements);
- X's compliance with the Specified Requirements, in all material respects, by designing, implementing, and maintaining systems and manual processes (and related controls) in place to comply with the DSA;
- selecting the Specified Requirements, and making interpretations and developing benchmarks, as needed, to implement the Specified Requirements;
- evaluating and monitoring X's compliance with the Specified Requirements;
- its statement of compliance with the Specified Requirements;
- having a reasonable basis for its statement;
- preparing the audit implementation report referred to in Article 37(6) of the DSA, including the completeness, accuracy, and method of presentation;
- evaluating the subject matter in relation to the Specified Requirements and for determining compliance; and
- making the audit report public, at the latest, three months after the receipt of the report (in redacted form, where applicable).

We further confirm that the Specified Requirements for which there was no occurrence in the Examination Period were 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. Additionally, the Specified Requirements in relation to which the Commission has opened formal proceedings against X were 16.5, 16.6, 34.1, 34.2, 35.1, 25.1, 39.1 - 39.3, 40.12.

We consider all Specified Requirements located within Chapter III of the DSA to be in-scope for this assurance engagement, except for those indicated in Appendix 1.

X

X declares that, to its knowledge and belief, the information given in this statement is true, correct, and complete in material respects, and that all the statements expressed are sincere.

Signed by: 

9/1/2025

Sign and date:

Name of authorised representative & Position:  Global Head of Compliance & Regulatory Legal

Organisation: X Internet Unlimited Company

Address: One Cumberland Place, Fenian Street, Dublin 2, D02 AX07



## Appendix 1 - The specific test procedures we performed, along with the nature, timing and results of those tests

### Summary of Applicable Sub Article Audit Conclusions

Section 1	Section 2	Section 3	Section 4	Section 5
11.1	16.1	20.1 - 20.6		34.3
11.2	16.2	21.1		36.1
11.3	16.3	21.2		37.1
12.1	16.4	21.5		37.2
12.2	17.1	22.1		37.3
14.1	17.2	22.6		37.4
14.2	17.3 - 17.4	23.1		37.5
14.4	18.1	23.2		37.6
14.5	18.2	23.3		38.1
14.6		23.4		40.1
15.1		24.1		40.3 - 40.7
		24.2		41.1 - 41.7
		24.3		42.1 - 42.5
		24.5		
		26.1		
		26.2		
		26.3		
		27.1		
		27.2		
		27.3		
		28.1		
		28.2		
		28.3		

Colour legend	
	Positive
	Positive with comments
	Negative

## Summary of Not Applicable Sub Articles

Section 1	Section 2	Section 3	Section 4	Section 5
13.1	16.5	19.1	29.1 - 29.2	33.1 - 33.6
13.2	16.6	19.2	30.1 - 30.7	34.1 - 34.2
13.3	17.5	21.3	31.1 - 31.3	35.1
13.4		21.4	32.1 - 32.2	35.2
13.5		21.6		35.3
14.3		21.7		37.7
15.2		21.8		39.1 - 39.3
15.3		21.9		40.2
		22.2		40.8 - 40.11
		22.3		40.12
		22.4		40.13
		22.5		43.1 - 43.7
		22.7		44.1 - 44.2
		22.8		45.1 - 45.4
		24.4		46.1 - 46.4
		24.6		47.1 - 47.3
		25.1		48.1 - 48.5
		25.2		
		25.3		
		28.4		

Colour Legend	
	Articles under investigation
	Not an auditable obligation
	Condition does not exist for the sub article to be applicable
	Obligation not relevant for VLOP
	Responsibility of the regulatory body and not X

**Rationale for Designations of “N/A – Condition does not exist for the sub article to be applicable”**

Sub article	Rationale
13.1-13.2, 13.4	X maintains an establishment in the European Union (Twitter International Unlimited Company in Ireland). Hence, the conditions requiring a separate legal representative does not exist.
14.3	The service is not primarily directed at minors or predominantly used by them.
15.2	X is not a micro or small enterprise.
19.1 - 19.2	This article targets hosting services that are not very large online platforms, and X is a VLOP.
21.3 - 21.4	This obligation relates to the behaviour of dispute settlement bodies, not platform-provider responsibilities.
21.6 - 21.9	This pertains to Member States, regulators, or legal rights, not platform provider obligations. Hence, it's not applicable.

## Section 1 – Provisions applicable to all providers of intermediary services

<b>Obligation:</b>  11.1	<b>Audit criteria:</b>  Providers of intermediary services shall designate a single point of contact to enable them to communicate directly, by electronic means, with Member States' authorities, the Commission and the Board referred to in Article 61 for the application of this Regulation.	<b>Materiality threshold:</b>  Given the nature of this obligation, no materiality has been applied in our testing.
<b>Audit procedures, results and information relied upon:</b>  <ol style="list-style-type: none"> <li>1. Inquired with [REDACTED] and identified that a single point of contact link was posted and available to Member States' authorities, the Commission and the Board in the EU region on the X Help Centre web page.</li> <li>2. Inspected the Help Centre page for X, and ascertained the X Help Centre web page was accessible to the EU Member States' authorities, the Commission, and the EU Board for Digital Services, and a single point of contact link was listed.</li> <li>3. Inspected a [REDACTED], and ascertained that X, responded to the intake request based on the organisation the requester represented and request type and responded timely to the EU authority request.</li> </ol> <b>Changes to the audit procedures during the audit:</b> Not Applicable  <b>Conclusion:</b> <b>Positive</b> - In our opinion, X complied with Obligation 11.1 during the Examination Period, in all material respects.		
<b>Recommendations on specific measures:</b>  Not applicable		<b>Recommended timeframe to implement specific measures:</b>  Not applicable

<b>Obligation:</b> 11.2	<b>Audit criteria:</b> Providers of intermediary services shall make public the information necessary to easily identify and communicate with their single points of contact. That information shall be easily accessible and shall be kept up to date.	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.
<b>Audit procedures, results and information relied upon:</b> <ol style="list-style-type: none"> <li>1. Inquired with [REDACTED] and identified that a single point of contact link was posted and available to Member States' authorities, the Commission and the Board in the EU region on the X Help Centre web page.</li> <li>2. Inspected that X has a policy in place concerning the designation and publication of the single point of contact and determined that this policy is appropriate to meet the Specified Requirements.</li> <li>3. Inspected that the single point of contact for Member States' authorities, and the Commission was published on the online interface of X (i.e., on their Transparency Centre).</li> <li>4. Inspected that the information provided is 'easily accessible' and 'easily identifiable' and determined that this was appropriate to meet the Specified Requirements as per the benchmark provided by X.</li> </ol> <b>Changes to the audit procedures during the audit:</b> Not Applicable <b>Conclusion:</b> <b>Positive</b> - In our opinion, X complied with Obligation 11.2 during the Examination Period, in all material respects.		
<b>Recommendations on specific measures:</b> Not applicable		<b>Recommended timeframe to implement specific measures:</b> Not applicable

<p><b>Obligation:</b> 11.3</p>	<p><b>Audit criteria:</b> Providers of intermediary services shall specify in the information referred to in paragraph 2 the official language or Languages of the Member States which, in addition to a language broadly understood by the largest possible number of Union citizens, can be used to communicate with their points of contact, and which shall include at least one of the official Languages of the Member State in which the provider of intermediary services has its main establishment where its legal Representative resides or is established.</p>	<p><b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.</p>
<p><b>Audit procedures, results and information relied upon:</b></p> <ol style="list-style-type: none"> <li>1. Inquired with ██████████ and identified that a single point of contact link was posted and available to Member States' authorities, the Commission and the Board in the EU region on the X Help Centre web page.</li> <li>2. Inspected the Help Centre page of X, and ascertained the official language(s) of the Member States was included for Union citizens to communicate with their points of contact including English which X has determined is the language most broadly understood by the largest possible number of Union citizens as well as one of the official languages of Ireland where the company has its main establishment.</li> </ol> <p><b>Changes to the audit procedures during the audit:</b> Not Applicable</p> <p><b>Conclusion:</b> <b>Positive</b> - In our opinion, X complied with Obligation 11.3 during the Examination Period, in all material respects.</p>		
<p><b>Recommendations on specific measures:</b> Not Applicable</p>	<p><b>Recommended timeframe to implement specific measures:</b> Not Applicable</p>	

<b>Obligation:</b> 12.1 and 12.2	<b>Audit criteria:</b> <p>12.1 - Providers of intermediary services shall designate a single point of contact to enable recipients of the service to communicate directly and rapidly with them, by electronic means and in a user-friendly manner, including by allowing recipients of the service to choose the means of communication, which shall not solely rely on automated tools.</p> <p>12.2 - In addition to the obligations provided under Directive 2000/31/EC, providers of intermediary services shall make public the information necessary for the recipients of the service in order to easily identify and communicate with their single points of contact. That information shall be easily accessible, and shall be kept up to date.</p> <p><b>Definition</b></p> <ul style="list-style-type: none"> <li>- <b>Rapidly:</b> 24 hours to review the cases.</li> </ul>	<b>Materiality threshold:</b> <p>Given the nature of this obligation, no materiality has been applied in our testing.</p>
<b>Audit procedures, results and information relied upon:</b> <ol style="list-style-type: none"> <li>1. Inquired with [REDACTED] and identified that a single point of contact was posted and available to recipients of the services in the EU region to contact through electronic or other means of communication other than automated tools.</li> <li>2. Inspected the Help Centre page for X, and ascertained the X Help Centre web page was accessible to X users in the EU, and a single point of contact link was listed that was easily identified.</li> <li>3. Inspected that X has a policy in place concerning the designation and publication of the single point of contact and determined that this policy is appropriate to meet the Specified Requirements.</li> <li>4. Inspected the activity on the X Help Centre Page with the Single Point of Contact link and ascertained that the Single Point of Contact link was available for EU users to use.</li> <li>5. Inspected [REDACTED] and ascertained that the form allows EU users to communicate directly and rapidly with X, and that the form was routed to an employee such that the communication means were included other than automated tools.</li> <li>6. Inspected [REDACTED] and ascertained X, responded to the intake request based on the organisation the requester represented and request type and responded timely to the EU member user request.</li> </ol> <p><b>Changes to the audit procedures during the audit:</b>  Not Applicable</p> <p><b>Conclusion:</b>  <b>Positive</b> - In our opinion, X complied with Obligation 12.1 and 12.2 during the Examination Period, in all material respects</p>		
<b>Recommendations on specific measures:</b> Not Applicable	<b>Recommended timeframe to implement specific measures:</b> Not Applicable	

<b>Obligation:</b> 14.1	<b>Audit criteria:</b> Providers of intermediary services shall include information on any restrictions that they impose in relation to the use of their service in respect of information provided by the recipients of the service, in their terms and conditions. That information shall include information on any policies, procedures, measures and tools used for the purpose of content moderation, including algorithmic decision-making and human review, as well as the rules of procedure of their internal complaint handling system. It shall be set out in clear, plain, intelligible, user-friendly and unambiguous language, and shall be publicly available in an easily accessible and machine-readable format.	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.
<b>Audit procedures, results and information relied upon:</b> <ol style="list-style-type: none"> <li>1. Inquired with ██████████ regarding the Terms of Service and identified that they include information on restrictions relating to the use of the service, and procedures of review, and the internal complaint-handling system, presented in clear and user-friendly language and made publicly available in an accessible format.</li> <li>2. Inspected the X's Terms of Service document and ascertained that they included information related to restriction of the use of service and the links for information related to content moderation and the complaint handling system and are set out in clear, plain, intelligible, unambiguous, user-friendly language.</li> </ol> <b>Changes to the audit procedures during the audit:</b> Not Applicable <b>Conclusion:</b> <b>Positive</b> - In our opinion, X partially complied with Obligation 14.1 during the Examination Period, in all material respects.		
<b>Recommendations on specific measures:</b> Not applicable	<b>Recommended timeframe to implement specific measures:</b> Not applicable	



<b>Obligation:</b> 14.2	<b>Audit criteria:</b> Providers of intermediary services shall inform the recipients of the service of any significant change to the terms and conditions.	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.
<b>Audit procedures, results and information relied upon:</b> <ol style="list-style-type: none"> <li>1. Inquired with [REDACTED] and identified that there was a process to inform recipients of the service of any significant change to the terms and conditions.</li> <li>2. Inspected the [REDACTED] and ascertained the users were notified of the changes to the terms of service/terms of use.</li> </ol> <b>Changes to the audit procedures during the audit:</b> Not Applicable <b>Conclusion:</b> <b>Positive</b> - In our opinion, X complied with Obligation 14.2 during the Examination Period, in all material respects.		
<b>Recommendations on specific measures:</b> Not applicable		<b>Recommended timeframe to implement specific measures:</b> Not applicable

<b>Obligation:</b> 14.4	<b>Audit criteria:</b> Providers of intermediary services shall act in a diligent, objective and proportionate manner in applying and enforcing the restrictions referred to in paragraph 1, with due regard to the rights and legitimate interests of all parties involved, including the fundamental rights of the recipients of the service, such as the freedom of expression, freedom and pluralism of the media, and other fundamental rights and freedoms as enshrined in the Charter.  <b>Definition -</b> <b>Diligent, objective, and proportionate manner:</b> Performed in accordance with X's policies.	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.
<b>Audit procedures, results and information relied upon:</b> <ol style="list-style-type: none"> <li>1. Inquired with [REDACTED] and identified that X acted in a diligent, objective and proportionate manner when applying and enforcing the restrictions, referred to in paragraph 1 of Article 14 with due regard to the rights and legitimate interests of all parties involved, including the fundamental rights of the recipients of the service, such as the freedom of expression, freedom and pluralism of the media, and other fundamental rights and freedoms as enshrined in the Charter.</li> <li>2. Inspected X's Rules and policies page and the 'Content on the service' policy under the X's Terms of Service and ascertained they included language and procedures to support the application and enforcement of restrictions, referred to in paragraph 1 of Article 14 with due regard to the rights and legitimate interests of all parties involved, including the fundamental rights of the recipients of the service, such as the freedom of expression, freedom and pluralism of the media, and other fundamental rights and freedoms as enshrined in the Charter.</li> </ol> <b>Changes to the audit procedures during the audit:</b> Not Applicable <b>Conclusion:</b> <b>Positive</b> - In our opinion, X complied with Obligation 14.4 during the Examination Period, in all material respects.		

<b>Recommendations on specific measures:</b> Not applicable.		<b>Recommended timeframe to implement specific measures:</b> Not applicable.
<b>Obligation:</b> 14.5	<b>Audit criteria:</b> Providers of very large online platforms and of very large online search engines shall provide recipients of services with a concise, easily-accessible and machine-readable summary of the terms and conditions, including the available remedies and redress mechanisms, in clear and unambiguous language.  <b>Definitions -</b> <ul style="list-style-type: none"><li>- <b>Machine Readable</b> - Any document format where the information provided can be extracted programmatically, meaning in this context that the summary of the terms and conditions for X are accessible online.</li><li>- <b>Concise, easily accessible, clear, unambiguous:</b> The information is easy to perceive, understand or interpret for users, by using standardized, non- technical, user-friendly language.</li></ul>	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.
<b>Audit procedures, results and information relied upon:</b>  1. Inquired with ██████████ and identified that X, provided recipients a concise, easily-accessible and machine readable summary of the terms and conditions including the available remedies and redress mechanisms, in clear and unambiguous language.  2. Inspected the terms of Service for X and ascertained the summary of the terms of Service were concise, easily accessible, and machine readable and, included remedies and redress mechanisms, in clear and unambiguous language.  <b>Changes to the audit procedures during the audit:</b> Not Applicable  <b>Conclusion:</b> <b>Positive</b> - In our opinion, X complied with Obligation 14.5 during the Examination Period, in all material respects.		
<b>Recommendations on specific measures:</b> Not applicable.		<b>Recommended timeframe to implement specific measures:</b> Not applicable.

<b>Obligation:</b> 14.6	<b>Audit criteria:</b> Very large online platforms and very large online search engines within the meaning of Article 33 shall publish their terms and conditions in the official languages of all the Member States in which they offer their services.	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.
<p><b>Audit procedures, results and information relied upon:</b></p> <ol style="list-style-type: none"> <li>1. Inquired with [REDACTED] and identified that X published their terms and conditions and documented as “X’s Terms of Service” and notifications in the official language of all the Member States in which X services are offered.</li> <li>2. Inquired with [REDACTED] throughout the audit period and ascertained that X, translated the Terms of Service and notifications from English to the language of each of the EU member states.</li> <li>3. Inspected the Terms of Service for X and ascertained the terms and conditions and notifications were published in the official language of each EU Member State.</li> </ol> <p><b>Changes to the audit procedures during the audit:</b> Not applicable.</p> <p><b>Conclusion:</b> <b>Positive</b> - In our opinion, X complied with Obligation 14.6 during the Examination Period, in all material respects</p>		
<b>Recommendations on specific measures:</b> Not applicable.	<b>Recommended timeframe to implement specific measures:</b> Not applicable.	

<p><b>Obligation:</b></p> <p>15.1</p>	<p><b>Audit criteria:</b></p> <p>Providers of intermediary services shall make publicly available, in a machine-readable format and in an easily accessible manner, at least once a year, clear, easily comprehensible reports on any content moderation that they engaged in during the relevant period. Those reports shall include, in particular, information on the following, as applicable:</p> <ul style="list-style-type: none"> <li>(a) for providers of intermediary services, the number of orders received from Member States' authorities including orders issued in accordance with Articles 9 and 10, categorised by the type of illegal content concerned, the Member State issuing the order, and the median time needed to inform the authority issuing the order, or any other authority specified in the order, of its receipt, and to give effect to the order.</li> <li>(b) for providers of hosting services, the number of notices submitted in accordance with Article 16, categorised by the type of alleged illegal content concerned, the number of notices submitted by trusted flaggers, any action taken pursuant to the notices by differentiating whether the action was taken on the basis of the law or the terms and conditions of the provider, the number of notices processed by using automated means and the median time needed for taking the action.</li> <li>(c) for providers of intermediary services, meaningful and comprehensible information about the content moderation engaged in at the providers' own initiative, including the use of automated tools, the measures taken to provide training and assistance to persons in charge of content moderation, the number and type of measures taken that affect the availability, visibility and accessibility of information provided by the recipients of the service and the recipients' ability to provide information through the service, and other related restrictions of the service; the information reported shall be categorised by the type of illegal content or violation of the terms and conditions of the service provider, by the detection method and by the type of restriction applied.</li> <li>(d) for providers of intermediary services, the number of complaints received through the internal complaint-handling systems in accordance with the provider's terms and conditions and additionally, for providers of online platforms, in accordance with Article 20, the basis for those complaints, decisions taken in respect of those complaints, the median time needed for taking those decisions and the number of instances where those decisions were reversed.</li> <li>(e) any use made of automated means for the purpose of content moderation, including a qualitative description, a specification of the precise purposes, indicators of the accuracy and the possible rate of error of the automated means used in fulfilling those purposes, and any safeguards applied.</li> </ul> <p><b>Definitions -</b></p> <ul style="list-style-type: none"> <li>- <b>Machine Readable</b> - Any document format where the information provided can be extracted programmatically, meaning in this context that the summary of the terms</li> </ul>	<p><b>Materiality threshold:</b></p> <p>Given the nature of this obligation, no materiality has been applied in our testing.</p>
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	<p>and conditions for X are accessible online.</p> <ul style="list-style-type: none"> <li>- <b>Concise, easily accessible, clear, unambiguous</b> - The information is easy to perceive, understand or interpret for users, by using standardized, non- technical, user-friendly language.</li> </ul>	
<p><b>Audit procedures, results and information relied upon:</b></p> <ol style="list-style-type: none"> <li>1. Inquired with ██████████ and identified that a report on content moderation for X was made publicly available and the published report was easily accessible, clear, and easily comprehensible, and in a machine-readable format at least annually.</li> <li>2. Inspected the publicly available website within the EU and ascertained the Digital Services Act Transparency Report for X was easily accessible to a user, clear and easily comprehensible, and in a machine-readable format.</li> <li>3. Inspected the publicly available website within the EU and ascertained X, published the Digital Services Act Transparency Report for X at least annually.</li> <li>4. Inspected the publicly available Digital Services Act Transparency Report for X and ascertained the report included the number of orders received from Member States' authorities, categorized by the type of illegal content concerned, the Member State issuing the order, and the median time needed to inform the authority issuing the order of both order receipt and effect taken on the order.</li> <li>5. Inspected the publicly available Digital Services Act Transparency Report for X and ascertained the report included the number of notices submitted in accordance with Article 16, categorized by the type of alleged illegal content.</li> <li>6. Inspected X's Digital Services Act Transparency Report and ascertained that it included reporting on actions taken pursuant to content notices, differentiating whether such actions were based on the law or on the provider's terms and conditions.</li> <li>7. Inspected the Digital Services Act Transparency Report for X and ascertained X, published the number of notices processed using automated means, and the median time needed to take action on a content notice.</li> <li>8. Inspected the Digital Services Act Transparency Report for X and ascertained that X reported the number of notices received by trusted flaggers.</li> <li>9. Inspected the Digital Services Act Transparency Report for X and ascertained that X reported information about the content moderation used, including the number and type of measures taken that affect the availability, visibility, and accessibility of the information provided and the user's ability to provide information through the service and that the information reported was categorized by the type of illegal content or violation of the terms and conditions of the service provider, by the detection method and the type of restriction applied.</li> <li>10. Inspected the Digital Services Act Transparency Report for X and ascertained X, published information about the content moderation, including the use of automated tools and the measures taken to provide training and assistance to the persons in charge of content moderation.</li> <li>11. Inspected the Digital Services Act Transparency Report for X, and ascertained that X, reports the number of complaints received through the internal complaint-handling systems in accordance with the terms and conditions, and, in accordance with Article 20, the basis for those complaints, decisions taken in respect of those complaints, the median time needed for taking those decisions and the number of instances where those decisions were reversed.</li> </ol> <p><b>Changes to the audit procedures during the audit:</b></p> <p>Not Applicable</p> <p><b>Conclusion:</b></p> <p><b>Positive</b> - In our opinion, X complied with Obligation 15.1 during the Examination Period, in all material respects</p>		
<p><b>Recommendations on specific measures:</b></p> <p>Not Applicable</p>		<p><b>Recommended timeframe to implement specific measures:</b></p> <p>Not Applicable</p>

## Section 2 – Additional provisions applicable to providers of hosting services, including online platforms

<b>Obligation:</b> 16.1	<b>Audit criteria:</b> Providers of hosting services shall put mechanisms in place to allow any individual or entity to notify them of the presence on their service of specific items of information that the individual or entity considers to be illegal content. Those mechanisms shall be easy to access and user-friendly, and shall allow for the submission of notices exclusively by electronic means.	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.
<b>Audit procedures, results and information relied upon:</b> 1. Inquired with ██████████ and identified that processes are in place concerning the ‘notice and action process’. 2. Inspected that the notice mechanism system functionalities for X are easy to access, user friendly, and that the submission allows exclusively electronic means following the benchmark provided by X.  <b>Changes to the audit procedures during the audit:</b> Not Applicable  <b>Conclusion:</b> <b>Positive</b> - In our opinion, X complied with Obligation 16.1 during the Examination Period, in all material respects		
<b>Recommendations on specific measures:</b> Not applicable.	<b>Recommended timeframe to implement specific measures:</b> Not applicable.	

<b>Obligation:</b> 16.2	<b>Audit criteria:</b> <p>The mechanisms referred to in paragraph 1 shall be such as to facilitate the submission of sufficiently precise and adequately substantiated notices. To that end, the providers of hosting services shall take the necessary measures to enable and to facilitate the submission of notices containing all of the following elements:</p> <ul style="list-style-type: none"> <li>a) a sufficiently substantiated explanation of the reasons why the individual or entity alleges the information in question to be illegal content.</li> <li>b) a clear indication of the exact electronic location of that information, such as the exact URL or URLs, and, where necessary, additional information enabling the identification of the illegal content adapted to the type of content and to the specific type of hosting service.</li> <li>c) the name and email address of the individual or entity submitting the notice, except in the case of information considered to involve one of the offences referred to in Articles 3 to 7 of Directive 2011/93/EU.</li> <li>d) a statement confirming the <i>bona fide</i> belief of the individual or entity submitting the notice that the information and allegations contained therein are accurate and complete.</li> </ul>	<b>Materiality threshold:</b> <p>Given the nature of this obligation, no materiality has been applied in our testing.</p>
<b>Audit procedures, results and information relied upon:</b> <ol style="list-style-type: none"> <li>1. Inquired with [REDACTED] throughout the audit period and ascertained the form to facilitate the submission of sufficiently precise and adequately substantiated notices contained elements that allowed a user (user or non user) or entity to submit notices on X containing a) substantiated explanations of the reasons why the user considered the content illegal b) the exact electronic location of the illegal content c) the name and email address of the individual or entity submitting the notice d) a statement confirming the user's belief the notice submitted was accurate and complete.</li> <li>2. Inspected the [REDACTED] in place and ascertained that these included appropriate steps to meet the Specified Requirements for X's agents to respond to the submission of notices.</li> <li>3. Inspected the [REDACTED] and ascertained the mechanism was designed to direct X users to the same set of notice forms to report alleged illegal content.</li> <li>4. Inspected the [REDACTED] and ascertained the mechanism facilitated the submission of sufficiently precise and adequately substantiated notices and contained elements that allowed a user or non-user or entity to submit a) substantiated explanations of the reasons why the user considered the content illegal b) the exact electronic location of the illegal content c) the name and email address of the individual or entity submitting the notice if applicable, and d) a statement confirming the users belief the notice submitted was accurate and complete.</li> <li>5. Inspected a [REDACTED] and ascertained a confirmation receipt was sent to the individual or entity automatically and without undue delay.</li> </ol> <p><b>Changes to the audit procedures during the audit:</b>  Not Applicable</p> <p><b>Conclusion:</b>  <b>Positive</b> - In our opinion, X complied with Obligation 16.2 during the Examination Period, in all material respects</p>		
<b>Recommendations on specific measures:</b> Not applicable.	<b>Recommended timeframe to implement specific measures:</b> Not applicable.	

<b>Obligation:</b> 16.3	<b>Audit criteria:</b> Notices referred to in this Article shall be considered to give rise to actual knowledge or awareness for the purposes of Article 6 in respect of the specific item of information concerned where they allow a diligent provider of hosting services to identify the illegality of the relevant activity or information without a detailed legal examination.	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.
<b>Audit procedures, results and information relied upon:</b> <ol style="list-style-type: none"> <li>1. Inquired with ██████████ and identified that X designed its notice-and-action form to comply with the requirements of the Digital Services Act, such that notices provide sufficient information for X to assess the illegality of content without the need for detailed legal analysis.</li> <li>2. Inspected the online notice submission form and ascertained that the form captures structured information, including the type of illegal content alleged, the URL or unique identifier of the content, and the basis for the claim, thereby enabling a diligent provider to act upon the notice.</li> <li>3. Observed during a walkthrough session of the notice submission process and observed that the form logic enforces completion of required fields, supporting consistency of information provided and reducing the risk that submissions would be ambiguous or incomplete.</li> </ol> <b>Changes to the audit procedures during the audit:</b> Not Applicable <b>Conclusion:</b> <b>Positive</b> - In our opinion, X complied with Obligation 16.3 during the Examination Period, in all material respects		
<b>Recommendations on specific measures:</b> Not applicable.	<b>Recommended timeframe to implement specific measures:</b> Not applicable.	



<p><b>Obligation:</b></p> <p>16.4</p>	<p><b>Audit criteria:</b></p> <p>Where the notice contains the electronic contact information of the individual or entity that submitted it, the provider of hosting services shall, without undue delay, send a confirmation of receipt of the notice to that individual or entity.</p> <p><b>Definition -</b></p> <ul style="list-style-type: none"> <li>- <b>Undue delay:</b> Within 7 days upon receipt of notice.</li> </ul>	<p><b>Materiality threshold:</b></p> <p>Given the nature of this obligation, no materiality has been applied in our testing.</p>
<p><b>Audit procedures, results and information relied upon:</b></p> <ol style="list-style-type: none"> <li>1. Inquired with [REDACTED] throughout the audit period and ascertained X sent a confirmation of receipt of the notice to the individual or entity who submitted the notice once the notice was received.</li> <li>2. Inspected the [REDACTED] and ascertained it was designed to provide an individual or entity a confirmation of receipt once the notice was received by X, automatically and without undue delay.</li> <li>3. Inspected a [REDACTED] and ascertained a confirmation receipt was sent to the individual or entity automatically and without undue delay.</li> </ol> <p><b>Changes to the audit procedures during the audit:</b></p> <p>Not applicable.</p> <p><b>Conclusion:</b></p> <p><b>Positive</b> - In our opinion, X complied with Obligation 16.4 during the Examination Period, in all material respects.</p>		
<p><b>Recommendations on specific measures:</b></p> <p>Not applicable.</p>	<p><b>Recommended timeframe to implement specific measures:</b></p> <p>Not applicable.</p>	

<b>Obligation:</b> 17.1	<b>Audit criteria:</b> Providers of hosting services shall provide a clear and specific statement of reasons to any affected recipients of the service for any of the following restrictions imposed on the ground that the information provided by the recipient of the service is illegal content or incompatible with their terms and conditions: <ul style="list-style-type: none"> <li>(a) any restrictions of the visibility of specific items of information provided by the recipient of the service, including removal of content, disabling access to content, or demoting content.</li> <li>(b) suspension, termination or other restriction of monetary payments.</li> <li>(c) suspension or termination of the provision of the service in whole or in part.</li> <li>(d) suspension or termination of the recipient of the service's account.</li> </ul>	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.
<b>Audit procedures, results and information relied upon:</b> <ol style="list-style-type: none"> <li>Inquired with [REDACTED] and identified that processes are in place concerning the issuance of statements of reasons.</li> <li>Inspected the [REDACTED] in place and identified that these included appropriate steps to meet the Specified Requirements regarding statement of reasons.</li> <li>Inspected that statement of reasons are in place for each of the restrictions imposed as described in points (a) to (d) of the audit criteria.</li> <li>Inspected that the templates are clear and specific, following the benchmark as provided by X, and identified that all information as required following Article 17(3) was included.</li> <li>Inspected the [REDACTED] and ascertained that the templates are automatically selected and populated based on the restrictions imposed by X (i.e., the decision) and other information in the moderation systems.</li> </ol> <b>Changes to the audit procedures during the audit:</b> Not applicable. <b>Conclusion:</b> <b>Positive</b> - In our opinion, X complied with Obligation 17.1 during the Examination Period, in all material respects.		
<b>Recommendations on specific measures:</b> Not applicable	<b>Recommended timeframe to implement specific measures:</b> Not applicable	

<b>Obligation:</b> 17.2	<b>Audit criteria:</b> <p>Paragraph 1 shall only apply where the relevant electronic contact details are known to the provider. It shall apply at the latest from the date that the restriction is imposed, regardless of why or how it was imposed.</p> <p>Paragraph 1 shall not apply where the information is deceptive high-volume commercial content.</p>	<b>Materiality threshold:</b> <p>Given the nature of this obligation, no materiality has been applied in our testing.</p>
<b>Audit procedures, results and information relied upon:</b> <ol style="list-style-type: none"> <li>1. Inquired with [REDACTED] and identified that two processes are in place concerning the issuance of statements of reasons: one that focuses on advertisements and one concerning all other product features.</li> <li>2. Inspected the [REDACTED] and ascertained that they are defined and these included appropriate steps to meet the Specified Requirements.</li> <li>3. Inspected that statement of reasons' are in place for each of the restrictions imposed as described in points (a) to (d) of the audit criteria.</li> <li>4. Inspected that the templates are clear and specific, following the benchmark as provided by X, and identified that all information as required following Article 17(3) was included.</li> <li>5. Inspected the [REDACTED] and ascertained that statements of reasons and identified that the templates reviewed are automatically selected and populated based on the restrictions imposed by X (i.e., the decision) and other information in the moderation systems.</li> <li>6. Inspected the [REDACTED] for deceptive high-volume content and ascertained that that this follows a combination of moderators and automated detections.</li> <li>7. Inspected the [REDACTED] accounts and ascertained that the violating accounts are suspended from the X platform.</li> </ol> <p><b>Changes to the audit procedures during the audit:</b>  Not applicable.</p> <p><b>Conclusion:</b>  <b>Positive</b> - In our opinion, X complied with Obligation 17.2 during the Examination Period, in all material respects.</p>		
<b>Recommendations on specific measures:</b> Not applicable	<b>Recommended timeframe to implement specific measures:</b> Not applicable	

<b>Obligation:</b> 17.3 and 17.4	<b>Audit criteria:</b> <p>17.3 - The statement of reasons referred to in paragraph 1 shall at least contain the following information:</p> <ul style="list-style-type: none"> <li>(a) information on whether the decision entails either the removal of, the disabling of access to, the demotion of or the restriction of the visibility of the information, or the suspension or termination of monetary payments related to that information, or imposes other measures referred to in paragraph 1 with regard to the information, and, where relevant, the territorial scope of the decision and its duration.</li> <li>(b) the facts and circumstances relied on in taking the decision, including, where relevant, information on whether the decision was taken pursuant to a notice submitted in accordance with Article 16 or based on voluntary own-initiative investigations and, where strictly necessary, the identity of the notifier.</li> <li>(c) where applicable, information on the use made of automated means in taking the decision, including information on whether the decision was taken in respect of content detected or identified using automated means.</li> <li>(d) where the decision concerns allegedly illegal content, a reference to the legal ground relied on and explanations as to why the information is considered to be illegal content on that ground.</li> <li>(e) where the decision is based on the alleged incompatibility of the information with the terms and conditions of the provider of hosting services, a reference to the contractual ground relied on and explanations as to why the information is considered to be incompatible with that ground.</li> <li>(f) clear and user-friendly information on the possibilities for redress available to the recipient of the service in respect of the decision, in particular, where applicable through internal complaint-handling mechanisms, out-of-court dispute settlement and judicial redress.</li> </ul> <p>17.4 - The information provided by the providers of hosting services in accordance with this Article shall be clear and easily comprehensible and as precise and specific as reasonably possible under the given circumstances. The information shall, in particular, be such as to reasonably allow the recipient of the service concerned to effectively exercise the possibilities for redress referred to in of paragraph 3, point (f).</p>	<b>Materiality threshold:</b> <p>Given the nature of this obligation, no materiality has been applied in our testing.</p>
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**Audit procedures, results and information relied upon:**

1. Inquired with [REDACTED] and identified that any statements of reason communicated to recipients included:
  - a. the nature of the enforcement action.
  - b. the facts and circumstances relevant to the enforcement decision.
  - c. the use of automated means in making the decision.
  - d. a reference to either the legal ground or the terms and conditions the content is incompatible with.
  - e. notification of a redress options available to the user, including via the internal complaint handling mechanism, or out-of-court settlements or judicial redress.
  - f. Clear and user-friendly notification of a redress options available to the user, including internal complaint mechanisms, out-of-court settlements or judicial redress.

2. Inspected a [REDACTED] sent to a user and ascertained that the enforcement notice contained the following:
  - a. the nature of the enforcement action, the scope of the restriction, and the duration of the restriction.
  - b. the facts and circumstances relevant to the enforcement decision, including whether the decision was actioned as a result of a content notice being submitted to X, or its own voluntary content moderation.
  - c. the use of automated means in making the decision, including whether the decision was taken in respect of content detected or identified using automated means.
  - d. a reference to either the legal ground or the terms and conditions the content is incompatible with, and an explanation for why the content is incompatible with that ground.
  - e. notification of a redress options available to the user, including via the internal complaint handling mechanism, or out-of-court settlements or judicial redress.
  - f. Clear and user-friendly notification of a redress options available to the user, including internal complaint mechanisms, out-of-court settlements or judicial redress.
3. Inspected a [REDACTED] and ascertained that they were clear and user-friendly and included a notification of a redress options available to the user, including internal complaint mechanisms, out-of-court settlements or judicial redress.

**Changes to the audit procedures during the audit:**

Not applicable.

**Conclusion:**

**Positive** - In our opinion, X complied with Obligation 17.3 and 17.4 during the Examination Period, in all material respects

**Recommendations on specific measures:**

Not applicable

**Recommended timeframe to implement specific measures:**

Not applicable

<b>Obligation:</b> 18.1 and 18.2	<b>Audit criteria:</b>  18.1 - Where a provider of hosting services becomes aware of any information giving rise to a suspicion that a criminal offence involving a threat to the life or safety of a person or persons has taken place, is taking place or is likely to take place, it shall promptly inform the law enforcement or judicial authorities of the Member State or Member States concerned of its suspicion and provide all relevant information available.  18.2 - Where the provider of hosting services cannot identify with reasonable certainty the Member State concerned, it shall inform the law enforcement authorities of the Member State in which it is established or where its legal representative resides or is established or inform Europol, or both.  For the purpose of this Article, the Member State concerned shall be the Member State in which the offence is suspected to have taken place, to be taking place or to be likely to take place, or the Member State where the suspected offender resides or is located, or the Member State where the victim of the suspected offence resides or is located.  <b>Definition:</b> - <b>Promptly:</b> Within 24 hours.	<b>Materiality threshold:</b>  Given the nature of this obligation, no materiality has been applied in our testing.
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**Audit procedures, results and information relied upon:**

1. Inquired with [REDACTED] and identified that when the Company became aware of information giving rise to a suspicion that a criminal offence involving a threat to the life or safety of a person or person had taken place, was taking place or was likely to take place, the Company had a process to inform the law enforcement or judicial authorities of the concerned Member State or Member States and provide relevant information.
2. Inspected the [REDACTED] and ascertained X had a process and policy in place to identify potential information giving rise to a suspicion that a criminal offence involving a threat to the life or safety of a person or persons.
3. Inspected the [REDACTED] and ascertained that when X became aware of information giving rise to a suspicion that a criminal offence involving a threat to the life or safety of a person or persons a process existed to identify and notify the concerned Member State(s) authority (as the authority of the EU member State(s) in which the offence was suspected to have taken place, was taking place or was likely to take place, or the Member State where the suspected offender was located, or the Member State where the victim of the suspected offence was located).
4. Inspected the [REDACTED] and ascertained the Company had designated law enforcement or judicial authorities for each Member State and Europol.
5. Inspected a [REDACTED] and ascertained that X promptly, where applicable, informed law enforcement or judicial authorities of the Member State(s) concerned and/or Europol of its suspicions, and that the Member State(s) and/or Europol was provided relevant information in accordance with Article 18. (based on where the offence was suspected to had taken place, was taking place, or was likely to take place, including where applicable, the suspected offender was located or where the victim of the suspected offence was located).

**Changes to the audit procedures during the audit:**

Not Applicable

**Conclusion:**

**Positive** - In our opinion, X complied with Obligation 18.1 and 18.2 during the Examination Period, in all material respects

**Recommendations on specific measures:**

Not applicable

**Recommended timeframe to implement specific measures:**

Not applicable

### Section 3 – Additional provisions applicable to providers of online platforms

<b>Obligation:</b> 20.1 and 20.2	<b>Audit criteria:</b> <p>20.1 - Providers of online platforms shall provide recipients of the service, including individuals or entities that have submitted a notice, for a period of at least six months following the decision referred to in this paragraph, with access to an effective internal complaint-handling system that enables them to lodge complaints, electronically and free of charge, against the decision taken by the provider of the online platform upon the receipt of a notice or against the following decisions taken by the provider of the online platform on the grounds that the information provided by the recipients constitutes illegal content or is incompatible with its terms and conditions:</p> <ul style="list-style-type: none"> <li>(a) decisions whether or not to remove or disable access to or restrict visibility of the information.</li> <li>(b) decisions whether or not to suspend or terminate the provision of the service, in whole or in part, to the recipients.</li> <li>(c) decisions whether or not to suspend or terminate the recipients' account.</li> <li>(d) decisions whether or not to suspend, terminate or otherwise restrict the ability to monetise information provided by the recipients.</li> </ul> <p>20.2 - The period of at least six months referred to in paragraph 1 of this Article shall start on the day on which the recipient of the service is informed about the decision in accordance with Article 16(5) or Article 17.</p>	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.
<b>Audit procedures, results and information relied upon:</b> <ol style="list-style-type: none"> <li>1. Inquired with [REDACTED] and identified that two processes are in place concerning the 'complaint-handling process': one that focuses on advertisements and one concerning all other product features.</li> <li>2. Inspected, [REDACTED], technical functionalities for individuals and entities to submit complaints and confirmed that these meet the Specified Requirements, specifically points (a) to (d), and that these are free of charge.</li> <li>3. Inspected that the submission exclusively allows recipients of the service to lodge complaints electronically.</li> <li>4. Inspected a [REDACTED] and ascertained that users can submit complaints via the same complaint-handling mechanisms.</li> <li>5. Inspected the [REDACTED] for appeals under the internal complaint-handling mechanism applicable to individuals and entities and ascertained that the functionality remained available throughout the Examination Period, allowing complaints to be submitted for at least six months following the decision.</li> </ol> <p><b>Changes to the audit procedures during the audit:</b>  Not applicable.</p> <p><b>Conclusion:</b>  <b>Positive</b> - In our opinion, X complied with Obligation 20.1 and 20.2 during the Examination Period, in all material respects</p>		
<b>Recommendations on specific measures:</b> Not applicable	<b>Recommended timeframe to implement specific measures:</b> Not applicable	

<b>Obligation:</b> 20.3	<b>Audit criteria:</b> Providers of online platforms shall ensure that their internal complaint-handling systems are easy to access, user friendly and enable and facilitate the submission of sufficiently precise and adequately substantiated complaints.	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.
<b>Audit procedures, results and information relied upon:</b> <ol style="list-style-type: none"> <li>1. Inquired with [REDACTED] and identified that process is in place concerning the complaint-handling process.</li> <li>2. Inspected the [REDACTED] and [REDACTED] and ascertained that they identified appropriate steps to meet the Specified Requirements related to internal complaint handling system.</li> <li>3. Inspected the [REDACTED] and ascertained that the technical functionalities for individuals and entities to submit complaints were easy to access and user friendly.</li> </ol> <b>Changes to the audit procedures during the audit:</b> Not applicable. <b>Conclusion:</b> <b>Positive</b> - In our opinion, X complied with Obligation 20.3 during the Examination Period, in all material respects		
<b>Recommendations on specific measures:</b> Not applicable		<b>Recommended timeframe to implement specific measures:</b> Not applicable

<b>Obligation:</b> 20.4	<b>Audit criteria:</b> Providers of online platforms shall handle complaints submitted through their internal complaint-handling system in a timely, non-discriminatory, diligent and non-arbitrary manner. Where a complaint contains sufficient grounds for the provider of the online platform to consider that its decision not to act upon the notice is unfounded or that the information to which the complaint relates is not illegal and is not incompatible with its terms and conditions, or contains information indicating that the complainant's conduct does not warrant the measure taken, it shall reverse its decision referred to in paragraph 1 without undue delay.	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.
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**Audit procedures, results and information relied upon:**

1. Inquired with [REDACTED] and identified that two processes are in place concerning the complaint-handling process: one that focuses on advertisements and one concerning all other product features.
2. Inspected the [REDACTED] for complaint/appeal action and review and ascertained that it was documented for the reviewers to reference the action and review process at X.
3. Inspected the [REDACTED] and ascertained that the technical functionalities for individuals and entities to submit complaints were easy to access and user friendly.
4. Inspected a [REDACTED] and ascertained that:
  - a) Grounds for reversal are recorded with reference to policy/terms.
  - b) Content/account/provision/monetization was restored within the defined timelines.
  - c) The user was notified of the reversal outcome.

**Changes to the audit procedures during the audit:**

Not applicable.

**Conclusion:**

**Positive** - In our opinion, X complied with Obligation 20.4 during the Examination Period, in all material respects.

**Recommendations on specific measures:**

Not applicable

**Recommended timeframe to implement specific measures:**

Not applicable

**Obligation:**

20.5

**Audit criteria:**

Providers of online platforms shall inform complainants without undue delay of their reasoned decision in respect of the information to which the complaint relates and of the possibility of out-of-court dispute settlement provided for in Article 21 and other available possibilities for redress.

**Materiality threshold:**

Given the nature of this obligation, no materiality has been applied in our testing.

**Audit procedures, results and information relied upon:**

1. Inquired with [REDACTED] and identified that that X, informed complainants (both reporter complainants, and actor complainants) without undue delay of the decisions in respect to a complaint and provided information on the possibility of out-of-court dispute settlements via Article 21 and other available possibilities for redress.
2. Inspected a [REDACTED] and ascertained the decision(s) on the complaints were communicated to the complaint submitter automatically and that the complaint outcome decision notification contained information on the possibility of out-of-court dispute settlement provided for in Article 21 and other available possibilities for redress.

**Changes to the audit procedures during the audit:**

Not applicable.

**Conclusion:**

**Positive** - In our opinion, X complied with Obligation 20.5 during the Examination Period, in all material respects.

**Recommendations on specific measures:**

Not applicable

**Recommended timeframe to implement specific measures:**

Not applicable

<b>Obligation:</b> 20.6	<b>Audit criteria:</b> Providers of online platforms shall ensure that the decisions, referred to in paragraph 5, are taken under the supervision of appropriately qualified staff, and not solely on the basis of automated means.	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.
<p><b>Audit procedures, results and information relied upon:</b></p> <ol style="list-style-type: none"> <li>1. Inquired with [REDACTED] and identified that decisions on complaints were taken under the supervision of appropriately qualified staff, and not solely on the basis of automated means.</li> <li>2. Inspected the [REDACTED] from X's complaint-handling system and ascertained that each decision was taken by an appropriately qualified staff member and not made solely by automated means.</li> </ol> <p><b>Changes to the audit procedures during the audit:</b> Not applicable.</p> <p><b>Conclusion:</b> <b>Positive</b> - In our opinion, X complied with Obligation 20.6 during the Examination Period, in all material respects</p>		
<b>Recommendations on specific measures:</b> Not applicable	<b>Recommended timeframe to implement specific measures:</b> Not applicable	

<b>Obligation:</b> 21.1	<b>Audit criteria:</b>  Recipients of the service, including individuals or entities that have submitted notices, addressed by the decisions referred to in Article 20(1) shall be entitled to select any out-of-court dispute settlement body that has been certified in accordance with paragraph 3 of this Article in order to resolve disputes relating to those decisions, including complaints that have not been resolved by means of the internal complaint-handling system referred to in that Article.  Providers of online platforms shall ensure that information about the possibility for recipients of the service to have access to an out-of-court dispute settlement, as referred to in the first subparagraph, is easily accessible on their online interface, clear and user-friendly.  The first subparagraph is without prejudice to the right of the recipient of the service concerned to initiate, at any stage, proceedings to contest those decisions by the providers of online platforms before a court in accordance with the applicable law.	<b>Materiality threshold:</b>  Given the nature of this obligation, no materiality has been applied in our testing.
<b>Audit procedures, results and information relied upon:</b>  1. Inquired with [REDACTED] and identified that recipients could raise an appeal for an out-of-court dispute settlement form, that is easily accessible on their online interface, clear and user-friendly.  2. Inspected the [REDACTED] and the publicly available online information regarding the European Union Digital Services Act Out-of-Court Dispute Resolution Option and Judicial Redress, and ascertained that the procedures had been formally documented.  3. BDO attempted to inspect a sample of instances where X had cases of out-of-court settlement dispute. For the Examination Period, BDO determined that no such cases occurred. Accordingly, there was no population to test for this obligation.  <b>Changes to the audit procedures during the audit:</b> Not applicable.  <b>Conclusion:</b> <b>Positive with comments</b> - For the Examination Period, while no instances were observed, X had defined processes in place to address this obligation if triggered. On that basis, we concluded this criterion as positive with comments.		
<b>Recommendations on specific measures:</b> Not applicable		<b>Recommended timeframe to implement specific measures:</b> Not applicable

<b>Obligation:</b> 21.2	<b>Audit criteria:</b>  Both parties shall engage, in good faith, with the selected certified out-of-court dispute settlement body with a view to resolving the dispute.  Providers of online platforms may refuse to engage with such out-of-court dispute settlement body if a dispute has already been resolved concerning the same information and the same grounds of alleged illegality or incompatibility of content.  The certified out-of-court dispute settlement body shall not have the power to impose a binding settlement of the dispute on the parties.	<b>Materiality threshold:</b>  Given the nature of this obligation, no materiality has been applied in our testing.
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**Audit procedures, results and information relied upon:**

- 1. Inquired with [REDACTED] and identified that recipients could raise an appeal for an out-of-court dispute settlement form, that is easily accessible on their online interface, clear and user-friendly.
- 2. Inspected the [REDACTED] and the publicly available online information regarding the European Union Digital Services Act Out-of-Court Dispute Resolution Option and Judicial Redress, and ascertained that the procedures had been formally documented.
- 3. BDO attempted to inspect a sample of instances where X had cases of out-of-court settlement dispute. For the Examination Period, BDO determined that no such cases occurred. Accordingly, there was no population to test for this obligation.

**Changes to the audit procedures during the audit:**

Not applicable.

**Conclusion:**

**Positive with comments** - For the Examination Period, while no instances were observed, X had defined processes in place to address this obligation if triggered. On that basis, we concluded this criterion as positive with comments.

**Recommendations on specific measures:**

Not applicable

**Recommended timeframe to implement specific measures:**

Not applicable

<b>Obligation:</b> 21.5	<b>Audit criteria:</b> <p>If the out-of-court dispute settlement body decides the dispute in favour of the recipient of the service, including the individual or entity that has submitted a notice, the provider of the online platform shall bear all the fees charged by the out-of-court dispute settlement body, and shall reimburse that recipient, including the individual or entity, for any other reasonable expenses that it has paid in relation to the dispute settlement. If the out-of-court dispute settlement body decides the dispute in favour of the provider of the online platform, the recipient of the service, including the individual or entity, shall not be required to reimburse any fees or other expenses that the provider of the online platform paid or is to pay in relation to the dispute settlement, unless the out-of-court dispute settlement body finds that that recipient manifestly acted in bad faith.</p> <p>The fees charged by the out-of-court dispute settlement body to the providers of online platforms for the dispute settlement shall be reasonable and shall in any event not exceed the costs incurred by the body. For recipients of the service, the dispute settlement shall be available free of charge or at a nominal fee.</p> <p>Certified out-of-court dispute settlement bodies shall make the fees, or the mechanisms used to determine the fees, known to the recipient of the service, including to the individuals or entities that have submitted a notice, and to the provider of the online platform concerned, before engaging in the dispute settlement.</p>	<b>Materiality threshold:</b> <p>Given the nature of this obligation, no materiality has been applied in our testing.</p>
<b>Audit procedures, results and information relied upon:</b> <ol style="list-style-type: none"> <li>1. Inquired with [REDACTED] and identified that recipients could raise an appeal for an out-of-court dispute settlement form, that is easily accessible on their online interface, clear and user-friendly.</li> <li>2. Inspected the [REDACTED] and the publicly available online information regarding the European Union Digital Services Act Out-of-Court Dispute Resolution Option and Judicial Redress, and ascertained that the procedures had been formally documented.</li> <li>3. BDO attempted to inspect a sample of instances where X had cases of out-of-court settlement dispute. For the Examination Period, BDO determined that no such cases occurred. Accordingly, there was no population to test for this obligation.</li> </ol> <p><b>Changes to the audit procedures during the audit:</b></p> <p>Not applicable.</p> <p><b>Conclusion:</b></p> <p><b>Positive with comments</b> - For the Examination Period, while no instances were observed, X had defined processes in place to address this obligation if triggered. On that basis, we concluded this criterion as positive with comments.</p>		
<b>Recommendations on specific measures:</b> Not applicable	<b>Recommended timeframe to implement specific measures:</b> Not applicable	

<b>Obligation:</b> 22.1	<b>Audit criteria:</b> Providers of online platforms shall take the necessary technical and organisational measures to ensure that notices submitted by trusted flaggers, acting within their designated area of expertise, through the mechanisms referred to in Article 16, are given priority and are processed and decided upon without undue delay.	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.
<b>Audit procedures, results and information relied upon:</b> <ol style="list-style-type: none"> <li>1. Inquired with [REDACTED] and identified that notices submitted by trusted flaggers were given priority and were processed and decided upon without undue delay.</li> <li>2. Inspected the [REDACTED] and ascertained that X had a process in place to onboard official trusted flaggers designated by the Digital Services Coordinator.</li> <li>3. Inspected the [REDACTED] and ascertained the intake requests were categorised under the “DSA Trusted Flaggers” Case Group and were given priority and processed and decided upon without undue delay.</li> <li>4. Inspected [REDACTED] for X and ascertained the process was followed, and the notice was given priority and processed and decided upon without undue delay.</li> </ol> <p><b>Changes to the audit procedures during the audit:</b> Not applicable.</p> <p><b>Conclusion:</b> <b>Positive</b> - In our opinion, X complied with Obligation 22.1 during the Examination Period, in all material respects.</p>		
<b>Recommendations on specific measures:</b> Not applicable		<b>Recommended timeframe to implement specific measures:</b> Not applicable

<b>Obligation:</b> 22.6	<b>Audit criteria:</b> Where a provider of online platforms has information indicating that a trusted flagger has submitted a significant number of insufficiently precise, inaccurate or inadequately substantiated notices through the mechanisms referred to in Article 16, including information gathered in connection to the processing of complaints through the internal complaint-handling systems referred to in Article 20(4), it shall communicate that information to the Digital Services Coordinator that awarded the status of trusted flagger to the entity concerned, providing the necessary explanations and supporting documents.  Upon receiving the information from the provider of online platforms, and if the Digital Services Coordinator considers that there are legitimate reasons to open an investigation, the status of trusted flagger shall be suspended during the period of the investigation. That investigation shall be carried out without undue delay.	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.
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**Audit procedures, results and information relied upon:**

1. Inquired with [REDACTED] and identified that a process was in place to monitor when trusted flaggers submitted a significant number of notices that were insufficiently precise, inaccurate, or inadequately substantiated.
2. Inspected the [REDACTED] and ascertained that X had a process in place to identify when a trusted flagger has submitted to X a significant number of insufficiently precise, inaccurate or inadequately substantiated notices.
3. BDO attempted to inspect a sample of instances where X identified that a trusted flagger had submitted a significant number of notices that were insufficiently precise, inaccurate, or inadequately substantiated, pursuant to Article 22.6. For the Examination Period, BDO determined that no such notices were submitted by trusted flaggers. Accordingly, there was no population to test for this obligation.

**Changes to the audit procedures during the audit:**

Not applicable.

**Conclusion:**

**Positive with comments** - For the Examination Period, while no instances were observed, X had defined processes in place to address this obligation if triggered. On that basis, we concluded this criterion as positive with comments.

**Recommendations on specific measures:**

Not applicable

**Recommended timeframe to implement specific measures:**

Not applicable

**Obligation:**

23.1

**Audit criteria:**

Providers of online platforms shall suspend, for a reasonable period of time and after having issued a prior warning, the provision of their services to recipients of the service that frequently provide manifestly illegal content.

**Materiality threshold:**

Given the nature of this obligation, no materiality has been applied in our testing.

**Audit procedures, results and information relied upon:**

1. Inquired with [REDACTED] and identified that X suspended, after having issued a prior warning, to users who frequently violated X rules.
2. Inspected the [REDACTED] and ascertained that the policies defined the cases for suspension of account on X, and that the policy mentioned the user would be suspended for specific period of time.
3. BDO attempted to inspect a sample of instances where the Company suspended, for a reasonable period of time and after having issued a prior warning, the processing of notices and complaints pursuant to Article 23.1. Such suspensions would apply to individuals, entities, or complainants that frequently submitted notices or complaints deemed manifestly illegal content. For the Examination Period, BDO determined that no such suspensions occurred. Accordingly, there was no population to test for this obligation.

**Changes to the audit procedures during the audit:**

Not applicable.

**Conclusion:**

**Positive with comments** - For the Examination Period, while no instances were observed, X had defined processes in place to address this obligation if triggered. On that basis, we concluded this criterion as positive with comments.

**Recommendations on specific measures:**

Not applicable

**Recommended timeframe to implement specific measures:**

Not applicable

<b>Obligation:</b> 23.2	<b>Audit criteria:</b> Providers of online platforms shall suspend, for a reasonable period of time and after having issued a prior warning, the processing of notices and complaints submitted through the notice and action mechanisms and internal complaints handling systems referred to in Articles 16 and 20 respectively, by individuals or entities or by complainants that frequently submit notices or complaints that are manifestly unfounded.	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.
<b>Audit procedures, results and information relied upon:</b> <ol style="list-style-type: none"> <li>1. Inquired with [REDACTED] and ascertained that X suspended the account after having issued a prior warning for violating X's rules.</li> <li>2. Inspected the [REDACTED] and ascertained that it includes details regarding the suspension of accounts due to content in relation to manifestly unfounded.</li> <li>3. BDO attempted to inspect a sample of instances where the Company suspended, for a reasonable period of time and after having issued a prior warning, the processing of notices and complaints pursuant to Article 23.2. Such suspensions would apply to individuals, entities, or complainants that frequently submitted notices or complaints deemed manifestly unfounded. For the Examination Period, BDO determined that no such suspensions occurred. Accordingly, there was no population to test for this obligation.</li> </ol> <p><b>Changes to the audit procedures during the audit:</b> Not applicable.</p> <p><b>Conclusion:</b> <b>Positive with comments</b> - For the Examination Period, while no instances were observed, X had defined processes in place to address this obligation if triggered. On that basis, we concluded this criterion as positive with comments.</p>		
<b>Recommendations on specific measures:</b> Not applicable	<b>Recommended timeframe to implement specific measures:</b> Not applicable	

<b>Obligation:</b> 23.3	<b>Audit criteria:</b> When deciding on suspension, providers of online platforms shall assess, on a case-by-case basis and in a timely, diligent and objective manner, whether the recipient of the service, the individual, the entity or the complainant engages in the misuse referred to in paragraphs 1 and 2, taking into account all relevant facts and circumstances apparent from the information available to the provider of online platforms. Those circumstances shall include at least the following: <ol style="list-style-type: none"> <li>(a) the absolute numbers of items of manifestly illegal content or manifestly unfounded notices or complaints, submitted within a given time frame.</li> <li>(b) the relative proportion thereof in relation to the total number of items of information provided or notices submitted within a given time frame.</li> <li>(c) the gravity of the misuses, including the nature of illegal content, and of its consequences.</li> <li>(d) where it is possible to identify it, the intention of the recipient of the service, the individual, the entity or the complainant.</li> </ol>	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.
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**Audit procedures, results and information relied upon:**

- 1. Inquired with [REDACTED] and identified that X investigated users who frequently posted manifestly illegal content, or frequently submitted manifestly unfounded notices or complaints on a case-by-case basis in a timely, precise, and unbiased manner and considered the following when deciding on suspension:
  - a. the absolute number of items of manifestly illegal content or manifestly unfounded notices or complaints, submitted within a given time frame.
  - b. the relative proportion thereof in relation to the total number of items of information provided or notices submitted within a given time frame.
  - c. the gravity of the misuses, including the nature of illegal content, and of its consequences.
  - d. where it is possible to identify it, the intention of the recipient of the service, the individual, the entity or the complainant.
- 2. Inspected the [REDACTED] and ascertained X initially evaluated users for manifestly illegal content violations prior to suspending users for providing manifestly illegal content.
- 3. BDO attempted to inspect a sample of instances where the X suspended, for a reasonable period of time and after having issued a prior warning, the processing of notices and complaints pursuant to Article 23.1 and 23.2. Such suspensions would apply to individuals, entities, or complainants that frequently submitted notices or complaints deemed manifestly illegal content. For the Examination Period, BDO determined that no such suspensions occurred. Accordingly, there was no population to test for this obligation.

**Changes to the audit procedures during the audit:**

Not applicable.

**Conclusion:**

**Positive with comments** - For the Examination Period, while no instances were observed, X had defined processes in place to address this obligation if triggered. On that basis, we concluded this criterion as positive with comments.

**Recommendations on specific measures:**

Not applicable

**Recommended timeframe to implement specific measures:**

Not applicable

**Obligation:**  
23.4

**Audit criteria:**  
Providers of online platforms shall set out, in a clear and detailed manner, in their terms and conditions their policy in respect of the misuse referred to in paragraphs 1 and 2, and shall give examples of the facts and circumstances that they take into account when assessing Whether certain behaviour constitutes misuse and the duration of the suspension.

**Materiality threshold:**  
Given the nature of this obligation, no materiality has been applied in our testing.

**Audit procedures, results and information relied upon:**

1. Inquired with [REDACTED] and identified that X sets out in a clear and detailed manner, in the X's Terms and Conditions their policy in respect to misuse as it relates to manifestly illegal content and manifestly unfounded notices and complaints, and gave examples of the facts and circumstances taken into account when assessing the behaviour and duration of the suspension.
2. Inspected the X's Terms of Service and ascertained that it set out, in clear and detailed manner, the X policy in respect to misuse as it relates to manifestly illegal content and manifestly unfounded notices and complaints, and gave examples of the facts and circumstances taken into account when assessing the behaviour and duration of the suspension.
3. Inspected the X's Terms of Service and ascertained that the terms of service sets out in clear and detailed manner, the reference to the X Rules police related to the suspension of accounts.

**Changes to the audit procedures during the audit:**

Not applicable.

**Conclusion:**

**Positive** - In our opinion, X complied with Obligation 23.4 during the Examination Period, in all material respects.

Recommendations on specific measures: Not applicable

Recommended timeframe to implement specific measures:  
Not applicable

Obligation:	Audit criteria:	Materiality threshold:
24.1	<p>In addition to the information referred to in Article 15, providers of online platforms shall include in the reports referred to in that Article information on the following:</p> <ol style="list-style-type: none"> <li>(a) the number of disputes submitted to the out-of-court dispute settlement bodies referred to in Article 21, the outcomes of the dispute settlement, and the median time needed for completing the dispute settlement procedures, as well as the share of disputes where the provider of the online platform implemented the decisions of the body.</li> <li>(b) the number of suspensions imposed pursuant to Article 23, distinguishing between suspensions enacted for the provision of manifestly illegal content, the submission of manifestly unfounded notices and the submission of manifestly unfounded complaints.</li> </ol>	<p>Given the nature of this obligation, no materiality has been applied in our testing.</p>

**Audit procedures, results and information relied upon:**

1. Inquired with [REDACTED] and identified that X included the number of disputes submitted to the out-of-court dispute settlement bodies referred to in Article 21, the outcomes of the dispute settlement, and the median time needed for completing the dispute settlement procedures, as well as the share of disputes where the provider of the online platform implemented the decisions of the body and the number of suspensions imposed pursuant to Article 23, distinguishing between suspensions enacted for the provision of manifestly illegal content, the submission of manifestly unfounded notices and the submission of manifestly unfounded complaints in the Transparency Reports published in a machine readable format at least once a year.
2. Inspected the publicly available Digital Services Act Transparency Report for X and ascertained the report included the:
  - a. the number of disputes submitted to the out-of-court dispute settlement bodies.
  - b. the outcome of the dispute settlement.
  - c. the median time needed for completing the dispute settlement procedures.
  - d. share of disputes where the provider of the online platform implemented the decision of the body.

3. Inspected the publicly available X transparency report for X and ascertained the report included the:
  - a. the number of suspensions imposed pursuant to Article 23.
  - b. distinguishing the number between suspensions imposed pursuant to Article 23 for manifestly illegal content, the submission of manifestly unfounded notices, and the submission of manifestly unfounded complaints.

**Changes to the audit procedures during the audit:**

Not applicable.

**Conclusion:**

**Positive** - In our opinion, X complied with Obligation 24.1 during the Examination Period, in all material respects.

**Recommendations on specific measures:**

Not Applicable

**Recommended timeframe to implement specific measures:**

Not Applicable

**Obligation:**

24.2

**Audit criteria:**

By 17 February 2023 and at least once every six months thereafter, providers shall publish for each online platform or online search engine, in a publicly available section of their online interface, information on the average monthly active recipients of the service in the Union, calculated as an average over the period of the past six months and in accordance with the methodology laid down in the delegated acts referred to in Article 33(3), where those delegated acts have been adopted.

**Materiality threshold:**

Given the nature of this obligation, no materiality has been applied in our testing.

**Audit procedures, results and information relied upon:**

1. Inquired with [REDACTED] and identified that X published in a publicly available section on their online interface, at least every six months, information on the average monthly active X users in accordance with the methodology in the delegated acts referred to in Article 33.3.
2. Inspected the publicly available Transparency website and ascertained a Monthly Active Users (MAU) in the Union report for X was published at least every six months from 17 February 2023 and was in a publicly available section on their online interface.
3. Inspected the [REDACTED] and ascertained X has a documented procedure to calculate the average monthly active recipients in accordance with the methodology laid down in the delegated acts referred to in Article 33(3), where those delegated acts have been adopted.

**Changes to the audit procedures during the audit:**

Not applicable.

**Conclusion:**

**Positive** - In our opinion, X complied with Obligation 24.2 during the Examination Period, in all material respects.

**Recommendations on specific measures:**

Not applicable

**Recommended timeframe to implement specific measures:**

Not applicable

<b>Obligation:</b> 24.3	<b>Audit criteria:</b> Providers of online platforms or of online search engines shall communicate to the Digital Services Coordinator of establishment and the Commission, upon their request and without undue delay, the information referred to in paragraph 2, updated to the moment of such request. That Digital Services Coordinator or the Commission may require the provider of the online platform or of the online search engine to provide additional information as regards the calculation referred to in that paragraph, including explanations and substantiation in respect of the data used. That information shall not include personal data.	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.
<b>Audit procedures, results and information relied upon:</b> <ol style="list-style-type: none"> <li>1. Inquired with [REDACTED] and identified that when a request for information referred to in 24.3 is received from the Digital Services Coordinator of establishment or the Commission, X would provide the information without undue delay and updated to the moment of such request.</li> <li>2. Inspected the [REDACTED] throughout the audit period and ascertained information requested to providing additional information regarding the calculation used by X for the average monthly active recipients of the service was informed to the commission without any delays by X.</li> </ol> <b>Changes to the audit procedures during the audit:</b> Not applicable. <b>Conclusion:</b> <b>Positive</b> - In our opinion, X complied with Obligation 24.3 during the Examination Period, in all material respects.		
<b>Recommendations on specific measures:</b> Not applicable.		<b>Recommended timeframe to implement specific measures:</b> Not applicable

<b>Obligation:</b> 24.5	<b>Audit criteria:</b> Providers of online platforms shall, without undue delay, submit to the Commission the decisions and the statements of reasons referred to in Article 17(1) for the inclusion in a publicly accessible machine-readable database managed by the commission. Providers of online platforms shall ensure that the information submitted does not contain personal data.	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.
<b>Audit procedures, results and information relied upon:</b> <ol style="list-style-type: none"> <li>1. Inquired with [REDACTED] and identified that X had implemented a scheduled batch job designed to update the Commission's database of statements of reasons on an hourly basis.</li> <li>2. Inspected the [REDACTED] and confirmed that the batch job was set to run periodically as described, and included logic to exclude personal data from the submissions.</li> <li>3. Inspected the [REDACTED] of statements of reasons and noted that X's decisions were submitted in line with the requirement and without undue delay.</li> <li>4. Inspected a [REDACTED] and ascertained that it did not contain personal data.</li> </ol> <b>Changes to the audit procedures during the audit:</b> Not applicable. <b>Conclusion:</b> <b>Positive</b> - In our opinion, X complied with Obligation 24.5 during the Examination Period, in all material respects.		

<b>Recommendations on specific measures:</b> Not applicable	<b>Recommended timeframe to implement specific measures:</b> Not applicable
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<b>Obligation:</b> 26.1	<b>Audit criteria:</b> Providers of online platforms that present advertisements on their online interfaces shall ensure that, for each specific advertisement presented to each individual recipient, the recipients of the service are able to identify, in a clear, concise and unambiguous manner and in real time, the following:  <ul style="list-style-type: none"> <li>(a) that the information is an advertisement, including through prominent markings, which might follow standards pursuant to Article 44.</li> <li>(b) the natural or legal person on whose behalf the advertisement is presented.</li> <li>(c) the natural or legal person who paid for the advertisement if that person is different from the natural or legal person referred to in point (b).</li> <li>(d) meaningful information directly and easily accessible from the advertisement about the main parameters used to determine the recipient to whom the advertisement is presented and, where applicable, about how to change those parameters.</li> </ul>	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.
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**Audit procedures, results and information relied upon:**

1. Inquired with [REDACTED] and identified that X has a process in place to ensure that advertisements presented on the platform are clearly labelled as advertisements and are prominently identifiable with an 'Ad' mark.
2. Inspected the [REDACTED] and ascertained that advertisements presented on the platform included clear labelling, disclosure of the relevant parties behind the advertisement, and accessible information regarding the parameters used for ad targeting.
3. Observed during a walkthrough of the process and inspected a sample of advertisements on the X platform, and ascertained the following:
  - a. Advertisements are identified with a clear and prominent 'Ad' label.
  - b. The natural or legal person on whose behalf the advertisement is presented, or who paid for the advertisement, is disclosed on the advertisement details.
  - c. Information on the main parameters determining the presentation of the advertisement, and where applicable options to change those parameters, is directly accessible from the advertisement.

**Changes to the audit procedures during the audit:**

Not applicable.

**Conclusion:****Positive** - In our opinion, X complied with Obligation 26.1 during the Examination Period, in all material respects.

<b>Recommendations on specific measures:</b> Not applicable	<b>Recommended timeframe to implement specific measures:</b> Not applicable
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<b>Obligation:</b> 26.2	<b>Audit criteria:</b> <p>Providers of online platforms shall provide recipients of the service with a functionality to declare whether the content they provide is or contains commercial communications.</p> <p>When the recipient of the service submits a declaration pursuant to this paragraph, the provider of online platforms shall ensure that other recipients of the service can identify in a clear and unambiguous manner and in real time, including through prominent markings, which might follow standards pursuant to Article 44, that the content provided by the recipient of the service is or contains commercial communications, as described in that declaration.</p>	<b>Materiality threshold:</b> <p>Given the nature of this obligation, no materiality has been applied in our testing.</p>
<b>Audit procedures, results and information relied upon:</b> <ol style="list-style-type: none"> <li>1. Inquired with [REDACTED] and identified the process by which recipients of the service can declare that content they provide is, or contains, commercial communications.</li> <li>2. Inspected the [REDACTED] and ascertained that user had the functionality to disclose commercial content through the use of hashtags such as #ad.</li> <li>3. Inspected a [REDACTED], and observed that these hashtags were visible in the content body.</li> </ol> <p><b>Changes to the audit procedures during the audit:</b> Not applicable.</p> <p><b>Conclusion:</b> <b>Positive</b> - In our opinion, X complied with Obligation 26.2 during the Examination Period, in all material respects.</p>		
<b>Recommendations on specific measures:</b> Not applicable.	<b>Recommended timeframe to implement specific measures:</b> Not applicable.	

<b>Obligation:</b> 26.3	<b>Audit criteria:</b> <p>Providers of online platforms shall not present advertisements to recipients of the service based on profiling as defined in Article 4, point (4), of Regulation (EU)2016/679 using special categories of personal data referred to in Article 9(1) of Regulation (EU)2016/679.</p>	<b>Materiality threshold:</b> <p>Given the nature of this obligation, no materiality has been applied in our testing.</p>
<b>Audit procedures, results and information relied upon:</b> <ol style="list-style-type: none"> <li>1. Inquired with [REDACTED] and identified that X had restrictions in place to prohibit the presentation of advertisements based on profiling using special categories of personal data, as defined in Article 9(1) of Regulation (EU) 2016/679 (GDPR).</li> <li>2. Inspected the [REDACTED] and ascertained that advertising processes and targeting parameters exclude the use of special categories of personal data (e.g., race, political opinions, religious beliefs, sexual orientation).</li> <li>3. Conducted a [REDACTED] and inspected the available targeting options in the advertising interface and ascertained that no parameters relating to special categories of personal data were available for selection.</li> </ol> <p><b>Changes to the audit procedures during the audit:</b> Not applicable.</p>		

<b>Conclusion:</b> <b>Positive</b> - In our opinion, X complied with Obligation 26.3 during the Examination Period, in all material respects.	
<b>Recommendations on specific measures:</b> Not applicable	<b>Recommended timeframe to implement specific measures:</b> Not applicable

<b>Obligation:</b> 27.1	<b>Audit criteria:</b> Providers of online platforms that use recommender systems shall set out in their terms and conditions, in plain and intelligible language, the main parameters used in their recommender systems, as well as any options for the recipients of the service to modify or influence those main parameters.	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.
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<b>Audit procedures, results and information relied upon:</b> <ol style="list-style-type: none"> <li>1. Inquired with ██████████ and identified that X provided users in their terms and conditions with the main parameters used in their recommender systems, as well as options for users to modify or influence the main parameters.</li> <li>2. Inspected the X's Terms of Service and ascertained that references to documentation on X's recommender systems, the main parameters used, and options for users to modify or influence those main parameters was included as a link.</li> <li>3. Inspected the X's Terms of Service and the publicly available website for the main parameters used for the recommender system and ascertained the information was written in plain and intelligible language.</li> </ol>	
<b>Changes to the audit procedures during the audit:</b> Not applicable.	
<b>Conclusion:</b> <b>Positive</b> - In our opinion, X complied with Obligation 27.1 during the Examination Period, in all material respects.	
<b>Recommendations on specific measures:</b> Not applicable	<b>Recommended timeframe to implement specific measures:</b> Not applicable

<b>Obligation:</b> 27.2	<b>Audit criteria:</b> The main parameters referred to in paragraph 1 shall explain why certain information is suggested to the recipient of the service. They shall include, at least: <ol style="list-style-type: none"> <li>(a) the criteria which are most significant in determining the information suggested to the recipient of the service.</li> <li>(b) the reasons for the relative importance of those parameters.</li> </ol>	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.
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**Audit procedures, results and information relied upon:**

1. Inquired with [REDACTED] and identified that the recommender system documentation explained why certain information was suggest to the user and included:
  - a. the criteria which are most significant in determining the information suggested to the recipient of the service.
  - b. the reasons for the relative importance of those parameters.
2. For a [REDACTED], observed the main parameters section within X's recommender system and its public documentation for X and ascertained it included:
  - a. the criteria which are most significant in determining the information suggested to the recipient of the service.
  - b. the reasons for the relative importance of those parameters.

**Changes to the audit procedures during the audit:**

Not applicable.

**Conclusion:**

**Positive** - In our opinion, X complied with Obligation 27.2 during the Examination Period, in all material respects.

**Recommendations on specific measures:**

Not applicable

**Recommended timeframe to implement specific measures:**

Not applicable

**Obligation:**

27.3

**Audit criteria:**

Where several options are available pursuant to paragraph 1 for recommender systems that determine the relative order of information presented to recipients of the service, providers of online platforms shall also make available a functionality that allows the recipient of the service to select and to modify at any time their preferred option. That functionality shall be directly and easily accessible from the specifics section of the online platform's online interface where the information is being prioritised.

**Materiality threshold:**

Given the nature of this obligation, no materiality has been applied in our testing.

**Audit procedures, results and information relied upon:**

1. Inquired with [REDACTED] and identified that X's recommender system documentation included information and functionality for users of the services to modify their preferred options at any time and was easily accessible from the specific section of the online platform's interface where the information was being prioritised.
2. Inspected the recommender system types public documentation for X and ascertained it included information on options for users of the services to modify or influence the parameters.
3. Inspected the X platform and ascertained functionality which allowed the user to select and to modify their preferred recommender system option at any time was available and was directly and easily accessible from the online interface.
4. Inspected the "Home" timeline interface on X to ascertain whether users are provided with functionality to select and modify their preferred recommender system option at any time. We verified that:
  - Multiple options for recommender systems are available through the "For You" and "Following" tabs.
  - The functionality to select and modify the preferred option is directly and easily accessible from the "Home" timeline interface, where information is prioritised.

**Changes to the audit procedures during the audit:**

Not applicable.

**Conclusion:**

**Positive** - In our opinion, X complied with Obligation 27.3 during the Examination Period, in all material respects.



**Audit procedures, results and information relied upon:**

1. Inquired with [REDACTED] and identified that X has assessed in its 2023 Article 34 DSA Risk Assessment ('Report on Risk Assessment and Risk Mitigation Measures') risks regarding privacy, safety and security of minors and detailed its related risk mitigation.
2. Inspected [REDACTED] to determine that users under 13 are offboarded automatically and users under 18 are restricted from receiving personalised ads and in compliance with X rules.
3. Selected [REDACTED] to determine that no accounts are activated for users under 13, and advertisements containing age-inappropriate content i.e. not family safe, will be restricted from being shown to users under the age of 18.

**Changes to the audit procedures during the audit:**

Not applicable.

**Conclusion:**

**Positive** - In our opinion, X complied with Obligation 28.1 during the Examination Period, in all material respects.

<p><b>Recommendations on specific measures:</b></p> <p>Not applicable.</p>	<p><b>Recommended timeframe to implement specific measures:</b></p> <p>Not applicable</p>
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<p><b>Obligation:</b> 28.2 and 28.3</p>	<p><b>Audit criteria:</b></p> <p>28.2 - Providers of online platform shall not present advertisements on their interface based on profiling as defined in Article 4, point (4), of Regulation (EU)2016/679 using personal data of the recipient of the service when they are aware with reasonable certainty that the recipient of the service is a minor.</p> <p>28.3 - Compliance with the obligations set out in this Article shall not oblige providers of online platforms to process additional personal data in order to assess whether the recipient of the service is a minor.</p>	<p><b>Materiality threshold:</b></p> <p>Given the nature of this obligation, no materiality has been applied in our testing.</p>
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**Audit procedures, results and information relied upon:**

- 1. Inquired with ██████████ and identified that X did not present advertisements based on profiling as defined in Article 4, point (4), of Regulation (EU) 2016/679 using personal data of the recipient of the service when they were aware with reasonable certainty the recipient of the service was a minor.
- 2. Inspected the publicly available X ads policies and ascertained that X, communicated to advertisers that advertisements were no longer delivered to audiences under 18.
- 3. Inspected the ██████████ for X and ascertained that advertisers on X did not have the ability to target minors for advertisements served in the EU.
- 4. Inspected ██████████ and ascertained that minors were unable to see advertisements on the platform.

**Changes to the audit procedures during the audit:**

Not applicable.

**Conclusion:**

**Positive** - In our opinion, X complied with Obligation 28.2 and 28.3 during the Examination Period, in all material respects.

**Recommendations on specific measures:**

Not applicable.

**Recommended timeframe to implement specific measures:**

Not applicable

***Section 4 – Additional provisions applicable to providers of online platforms allowing consumers to conclude distance contracts with traders***

There were no provision applicable to providers of online platforms allowing consumers to conclude distance contracts with traders for X.

## Section 5 – Additional obligations for providers of very large online platforms and of very large online search engines to manage systemic risks

<b>Obligation:</b> 34.3	<b>Audit criteria:</b> Providers of very large online platforms and of very large online search engines shall preserve the supporting documents of the risk assessments for at least three years after the performance of risk assessments, and shall, upon request, communicate them to the Commission and to the Digital Services Coordinator of establishment.	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.
<b>Audit procedures, results and information relied upon:</b> <ol style="list-style-type: none"> <li>Inquired with [REDACTED] and identified that supporting documents of the risk assessments will be preserved for at least three (3) years after the performance of the risk assessments, and the risk assessments would be communicated to the Commission and the Digital Services Coordinator of establishment upon request.</li> <li>Inspected [REDACTED] and ascertained that the risk assessment was preserved at least three (3) years upon completion.</li> </ol> <b>Changes to the audit procedures during the audit:</b> Not applicable. <b>Conclusion:</b> <b>Positive</b> - In our opinion, X complied with Obligation 34.3 during the Examination Period, in all material respects.		
<b>Recommendations on specific measures:</b> Not applicable.		<b>Recommended timeframe to implement specific measures:</b> Not applicable

<b>Obligation:</b> 36.1	<b>Audit criteria:</b> <p>Where a crisis occurs, the Commission, acting upon a recommendation of the Board may adopt a decision, requiring one or more providers of very large online platforms or of very large online search engines to take one or more of the following actions:</p> <ol style="list-style-type: none"> <li>assess whether, and if so to what extent and how, the functioning and use of their services significantly contribute to a serious threat as referred to in paragraph 2, or are likely to do so.</li> <li>identify and apply specific, effective and proportionate measures, such as any of those provided for in Article 35(1) or Article 48(2), to prevent, eliminate or limit any such contribution to the serious threat identified pursuant to point (a) of this paragraph.</li> <li>report to the Commission by a certain date or at regular intervals specified in the decision, on the assessments referred to in point (a), on the precise content, implementation and qualitative and quantitative impact of the specific measures taken pursuant to point (b) and on any other issue related to those assessments or those measures, as specified in the decision.</li> </ol> <p>When identifying and applying measures pursuant to point (b) of this paragraph, the service provider or providers shall take due account of the gravity of the serious threat referred to in paragraph 2, of the urgency of the measures and of the actual</p>	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.
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	or potential implications for the rights and legitimate interests of all parties concerned, including the possible failure of the measures to respect the fundamental rights enshrined in the Charter.	
<b>Audit procedures, results and information relied upon:</b> 1. Inquired with [REDACTED] and identified that X had a process in place when a crisis occurred to take one or more of the following actions: <ol style="list-style-type: none"> <li>assess whether, and if so to what extent and how, the functioning and use of their services significantly contribute to a serious threat as referred to in paragraph 2 of Article 36.</li> <li>identify and apply specific, effective and proportionate measures, such as any of those provided for in Article 35.1 or Article 48.2, to prevent, eliminate or limit any such contribution to the serious threat identified pursuant to point (a).</li> <li>report to the Commission by a certain date or at regular intervals specified in the decision, on the assessments referred to in point (a), on the precise content, implementation and qualitative and quantitative impact of the specific measures taken pursuant to point (b) and on any other issue related to those assessments or those measures, as specified in the decision.</li> <li>taking into account the gravity of the serious threat referred to in paragraph 2, the urgency of the measures and the actual or potential implications for the rights and legitimate interests of all parties concerned, including the possible failure of the measures to respect the fundamental rights enshrined in the Charter.</li> </ol> 2. Inspected the [REDACTED] and ascertained that X had the relevant procedures documented for the crisis response mechanism. 3. BDO attempted to inspect a sample of crises that occurred to ascertain that the Company took one or more of the following actions pursuant to Article 36.1.(a) - Article 36.1.(c), including assessing the gravity, urgency and potential implications for the rights and legitimate interests of all parties concerned, including the possible failure of the measures to respect the fundamental rights enshrined in the Charter. For the Examination Period, BDO determined no crisis events have occurred where the Commission has required TIUC to take action under Article 36. Accordingly, there was no population to test for this obligation.		
<b>Changes to the audit procedures during the audit:</b> Not applicable.		
<b>Conclusion:</b> <b>Positive with comments</b> - For the Examination Period, while no instances were observed, X had defined processes in place to address this obligation if triggered. On that basis, we concluded this criterion as positive with comments.		
<b>Recommendations on specific measures:</b> Not applicable		<b>Recommended timeframe to implement specific measures:</b> Not applicable
<b>Obligation:</b> 37.1	<b>Audit criteria:</b> Providers of very large online platforms and of very large online search engines shall be subject, at their own expense and at least once a year, to independent audits to assess compliance with the following: <ol style="list-style-type: none"> <li>the obligations set out in Chapter III.</li> <li>any commitments undertaken pursuant to the codes of conduct referred to in Articles 45 and 46 and the crisis protocols referred to in Article 48.</li> </ol>	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.

<p><b>Audit procedures, results and information relied upon:</b></p> <ol style="list-style-type: none"><li>1. Inquired with the [REDACTED] and identified that X had at their own expense subjected themselves to independent audits.</li><li>2. Inspected the [REDACTED] and ascertained that an independent auditor is appointed to conduct the DSA Audit for the Evaluation Period.</li><li>3. Inspected the [REDACTED] and ascertained that the agreed scope contains:<ol style="list-style-type: none"><li>a. the obligations set out in Chapter III of the Act.</li><li>b. the codes of conduct referred to in Articles 45 and 46 and the crisis protocols referred to in Article 48 of the Act.</li></ol></li></ol> <p><b>Changes to the audit procedures during the audit:</b></p> <p>Not applicable.</p> <p><b>Conclusion:</b></p> <p><b>Positive</b> - In our opinion, X complied with Obligation 37.1 during the Examination Period, in all material respects.</p>	
<p><b>Recommendations on specific measures:</b></p> <p>Not applicable</p>	<p><b>Recommended timeframe to implement specific measures:</b></p> <p>Not applicable</p>

<p><b>Obligation:</b></p> <p>37.2</p>	<p><b>Audit criteria:</b></p> <p>Providers of very large online platforms and of very large online search engines shall afford the organisations carrying out the audits pursuant to this Article the cooperation and assistance necessary to enable them to conduct those audits in an effective, efficient and timely manner, including by giving them access to all relevant data and premises and by answering oral or written questions. They shall refrain from hampering, unduly influencing or undermining the performance of the audit.</p> <p>Such audits shall ensure an adequate level of confidentiality and professional secrecy in respect of the information obtained from the providers of very large online platforms and of very large online search engines and third parties in the context of the audits, including after the termination of the audits. However, complying with that requirement shall not adversely affect the performance of the audits and other provisions of this Regulation, in particular those on transparency, supervision and enforcement. Where necessary for the purpose of the transparency reporting pursuant to Article 42(4), the audit report and the audit implementation report referred to in paragraphs 4 and 6 of this Article shall be accompanied with versions that do not contain any information that could reasonably be considered to be confidential.</p>	<p><b>Materiality threshold:</b></p> <p>Given the nature of this obligation, no materiality has been applied in our testing.</p>
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**Audit procedures, results and information relied upon:**

1. Inquired with [REDACTED] throughout the audit period and ascertained X management identified a team to provide the auditor with cooperation and assistance to conduct the independent audit, provide access to relevant data and premises and to answer oral or written questions.
2. During the performance of the audit, observed as an auditor that X team specifically for the DSA audit existed and provided cooperation and assistance to support the audit, including answering questions, providing access to relevant data, such as policies, procedures, and supporting transactional evidence.
3. Inspected the [REDACTED] and ascertained that confidentiality clauses had been agreed in the signed contract.

**Changes to the audit procedures during the audit:**

Not applicable.

**Conclusion:**

**Positive** - In our opinion, X complied with Obligation 37.2 during the Examination Period, in all material respects.

**Recommendations on specific measures:**

Not applicable

**Recommended timeframe to implement specific measures:**

Not applicable

<b>Obligation:</b>	<b>Audit criteria:</b>	<b>Materiality threshold:</b>
37.3	<p>Audits performed pursuant to paragraph 1 shall be performed by organisations which:</p> <p>(a) are independent from, and do not have any conflicts of interest with, the provider of very large online platforms or of very large online search engines concerned and any legal person connected to that provider; in particular:</p> <ol style="list-style-type: none"> <li>i. have not provided non-audit services related to the matters audited to the provider of very large online platform or of very large online search engine concerned and to any legal person connected to that provider in the 12 months' period before the beginning of the audit and have committed to not providing them with such services in the 12 months' period after the completion of the audit.</li> <li>ii. have not provided auditing services pursuant to this Article to the provider of very large online platform or of very large online search engine concerned and any legal person connected to that provider during a period longer than 10 consecutive years.</li> <li>iii. are not performing the audit in return for fees which are contingent on the result of the audit.</li> </ol> <p>(b) have proven expertise in the area of risk management, technical competence and capabilities.</p> <p>(c) have proven objectivity and professional ethics, based in particular on adherence to codes of practice or appropriate standards.</p>	<p>Given the nature of this obligation, no materiality has been applied in our testing.</p>

**Audit procedures, results and information relied upon:**

1. Inquired with the [REDACTED] and identified that X had at their own expense subjected themselves to independent audits.
2. Inspected the [REDACTED], and determined that BDO has not provided non-audit services related to the matters audited to the provider or any legal person connected to it in the twelve-month period before the beginning of the audit and has committed to not providing such services in the twelve-month period after the completion of the audit.
3. Inspected the [REDACTED], and determined that BDO has specific processes and systems in place to ensure that they will remain independent during the performance of the assurance engagement in the Evaluation Period.
4. Inspected the [REDACTED] and ascertained that X confirmed that the fees charged for an audit are not contingent on the result of the audit, concluded that the engaged auditor has proven expertise in the area of risk management, technical competence and capabilities, and that the compliance function engaged an auditor with proven objectivity and professional ethics, in line with the appropriate standards.

**Changes to the audit procedures during the audit:**

Not applicable.

**Conclusion:**

**Positive** - In our opinion, X complied with Obligation 37.3 during the Examination Period, in all material respects.

**Recommendations on specific measures:**

Not applicable

**Recommended timeframe to implement specific measures:**

Not applicable

<b>Obligation:</b> 37.4 and 37.5	<b>Audit criteria:</b> 37.4 - Providers of very large online platforms and of very large online search engines shall ensure that the organisations that perform the audits establish an audit report for each audit. That report shall be substantiated, in writing, and shall include at least the following: <ol style="list-style-type: none"> <li>(a) the name, address and the point of contact of the provider of the very large online platform or of the very large online search engine subject to the audit and the period covered.</li> <li>(b) the name and address of the organisation or organisations performing the audit.</li> <li>(c) a declaration of interests.</li> <li>(d) a description of the specific elements audited, and the methodology applied.</li> <li>(e) a description and a summary of the main findings drawn from the audit.</li> <li>(f) a list of the third parties consulted as part of the audit.</li> <li>(g) an audit opinion on whether the provider of the very large online platform or of the very large online search engine subject to the audit complied with the obligations and with the commitments referred to in paragraph 1, namely 'positive', 'positive with comments' or 'negative'.</li> <li>(h) where the audit opinion is not 'positive', operational recommendations on specific measures to achieve</li> </ol>	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.
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	<p>compliance and the recommended timeframe to achieve compliance.</p> <p>37.5 - Where the organisation performing the audit was unable to audit certain specific elements or to express an audit opinion based on its investigations, the audit report shall include an explanation of the circumstances and the reasons why those elements could not be audited.</p>	
<p><b>Audit procedures, results and information relied upon:</b></p> <ol style="list-style-type: none"> <li>1. Inquired with the [REDACTED] and identified that X had a published audit report.</li> <li>2. Inspected the [REDACTED] and ascertained that it included the parameters mentioned in articles 37.4(a) to 37.4(h).</li> <li>3. Inspected the [REDACTED] and ascertained that it included an explanation of the circumstances and the reasons why certain specific elements could not be audited, where applicable.</li> </ol> <p><b>Changes to the audit procedures during the audit:</b></p> <p><b>Conclusion:</b></p> <p><b>Positive</b> - In our opinion, X complied with Obligation 37.4 and 37.5 during the Examination Period, in all material respects.</p>		
<p><b>Recommendations on specific measures:</b></p> <p>Not applicable</p>		<p><b>Recommended timeframe to implement specific measures:</b></p> <p>Not applicable</p>

<p><b>Obligation:</b></p> <p>37.6</p>	<p><b>Audit criteria:</b></p> <p>Providers of very large online platforms or of very large online search engines receiving an audit report that is not 'positive' shall take due account of the operational recommendations addressed to them with a View to take the necessary measures to implement them. They shall, within one month from receiving those recommendations, adopt an audit implementation report setting out those measures. Where they do not implement the operational recommendations, they shall justify in the audit implementation report the reasons for not doing so and set out any alternative measures that they have taken to address any instances of non-compliance identified.</p>	<p><b>Materiality threshold:</b></p> <p>Given the nature of this obligation, no materiality has been applied in our testing.</p>
<p><b>Audit procedures, results and information relied upon:</b></p> <ol style="list-style-type: none"> <li>1. Inquired with the [REDACTED] and identified that X had a published Audit Implementation Report.</li> <li>2. Inspected the [REDACTED] and ascertained that it sets out the measures taken by X for any instances of noncompliance identified and published within one month of receiving the DSA Audit Report recommendations.</li> </ol> <p><b>Changes to the audit procedures during the audit:</b></p> <p>Not applicable.</p> <p><b>Conclusion:</b></p> <p><b>Positive</b> - In our opinion, X complied with Obligation 37.6 during the Examination Period, in all material respects.</p>		
<p><b>Recommendations on specific measures:</b></p> <p>Not applicable</p>		<p><b>Recommended timeframe to implement specific measures:</b></p> <p>Not applicable</p>

<b>Obligation:</b> 38.1	<b>Audit criteria:</b> In addition to the requirements set out in Article 27, providers of very large online platforms and of very large online search engines that use recommender systems shall provide at least one option for each of their recommender systems which is not based on profiling as defined in Article 4, point (4), of Regulation (EU) 2016/679.	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.
<b>Audit procedures, results and information relied upon:</b> <ol style="list-style-type: none"> <li>1. Inquired with [REDACTED] and identified that X, provided an option for each of their recommender systems that was not based on profiling.</li> <li>2. Inspected the [REDACTED] and ascertained that X, offered at least one option for each of their recommender systems on X which is not based on profiling as defined in Article 4, point (4) f Regulation (EU) 2016/679.</li> <li>3. Inspected the [REDACTED] and ascertained users had at least one option for each of their recommender systems on X which is not based on profiling.</li> </ol> <b>Changes to the audit procedures during the audit:</b> Not applicable. <b>Conclusion:</b> <b>Positive</b> - In our opinion, X complied with Obligation 38.1 during the Examination Period, in all material respects.		
<b>Recommendations on specific measures:</b> Not applicable		<b>Recommended timeframe to implement specific measures:</b> Not applicable

<b>Obligation:</b> 40.1	<b>Audit criteria:</b> Providers of very large online platforms or of very large online search engines shall provide the Digital Services Coordinator of establishment or the Commission, at their reasoned request and within a reasonable period specified in that request, access to data that are necessary to monitor and assess compliance with this Regulation.	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.
<b>Audit procedures, results and information relied upon:</b> <ol style="list-style-type: none"> <li>1. Inquired with [REDACTED] throughout the audit period and ascertained upon receiving a reasoned request, X provided the Digital Services Coordinator of establishment or the Commission access to data necessary to monitor and assess compliance with the DSA within a reasonable period as specified in the request.</li> <li>2. Inspected the [REDACTED] and ascertained that it included procedures to provide access to data to the Digital Services Coordinator of establishment or the Commission in the event X received a request to monitor and assess compliance with the DSA within a reasonable period as specified in the request.</li> <li>3. BDO attempted to inspect all data access requests received from the Digital Services Coordinator of establishment or the Commission for the X platform to ascertain that X provided data access to the Digital Services Coordinator within a reasonable amount of time as specified in the request. Based on the procedures performed, BDO determined that there was no population to test during the period.</li> </ol> <b>Changes to the audit procedures during the audit:</b> Not applicable. <b>Conclusion:</b> <b>Positive with comments</b> - For the Examination Period, while no instances were observed, X had defined processes in place to		

address this obligation if triggered. On that basis, we concluded this criterion as positive with comments.

**Recommendations on specific measures:**

Not applicable

**Recommended timeframe to implement specific measures:**

Not applicable

<p><b>Obligation:</b> 40.3 - 40.7</p>	<p><b>Audit criteria:</b></p> <p>40.3 - For the purposes of paragraph 1, providers of very large online platforms or of very large online search engines shall, at the request of either the Digital Service Coordinator of establishment or of the Commission, explain the design, the logic, the functioning and the testing of their algorithmic systems, including their recommender systems.</p> <p>40.4 - Upon a reasoned request from the Digital Services Coordinator of establishment, providers of very large online Platforms or of very large online search engines shall, within a reasonable period, as specified in the request, provide access to data to vetted researchers who meet the requirements in paragraph 8 of this Article, for the sole purpose of conducting research that contributes to the detection, identification and understanding of systemic risks in the Union, as set out pursuant to Article 34(1), and to the assessment of the adequacy, efficiency and impacts of the risk mitigation measures pursuant to Article 35.</p> <p>40.5 - Within 15 days following receipt of a request as referred to in paragraph 4, providers of very large online platforms or of very large online search engines may request the Digital Services Coordinator of establishment, to amend the request, where they consider that they are unable to give access to the data requested because one of following two reasons:</p> <ul style="list-style-type: none"> <li>(a) they do not have access to the data.</li> <li>(b) giving access to the data will lead to significant vulnerabilities in the security of their service or the protection of confidential information, in particular trade secrets.</li> </ul>	<p><b>Materiality threshold:</b></p> <p>Given the nature of this obligation, no materiality has been applied in our testing.</p>
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	<p>40.6 - Requests for amendment pursuant to paragraph 5 shall contain proposals for one or more alternative means through which access may be provided to the requested data or other data which are appropriate and sufficient for the purpose of the request.</p> <p>The Digital Services Coordinator of establishment shall decide on the request for amendment within 15 days and communicate to the provider of the very large online platform of the very large online search engine its decision and, where relevant, the amended request and the new period to comply with the request.</p> <p>40.7 - Providers of very large online platforms or of very large online search engines shall facilitate and provide access to data pursuant to paragraphs 1 and 4 through appropriate interfaces specified in the request, including online databases or application programming interfaces.</p>	
<p><b>Audit procedures, results and information relied upon:</b></p> <ol style="list-style-type: none"> <li>1. Inquired with ██████████ throughout the audit period and ascertained upon receiving a reasoned request from the Digital Services Coordinator, X provided the Digital Services Coordinator of establishment or the Commission access to data to explain the design, the logic, the functioning and the testing of the algorithmic systems, including their recommender systems.</li> <li>2. Inspected the ██████████ and ascertained it included procedures to provide data access to the Digital Services Coordinator of establishment or the Commission in the event X received a request to explain the design, the logic, the functioning and the testing of the algorithmic systems, including their recommender systems.</li> <li>3. BDO attempted to inspect all data access requests specific to explaining the design, the logic, the functioning, and the testing of X's algorithmic systems, including their recommender systems, received from the Digital Services Coordinator of establishment or the Commission for the X platform and ascertain that X provided data access to the Digital Services Coordinator within a reasonable amount of time as specified in the request. Based on the procedures performed, BDO determined that there was no population to test during the period.</li> </ol> <p><b>Changes to the audit procedures during the audit:</b></p> <p>Not applicable.</p> <p><b>Conclusion:</b></p> <p><b>Positive with comments</b> - For the Examination Period, while no instances were observed, X had defined processes in place to address this obligation if triggered. On that basis, we concluded this criterion as positive with comments.</p>		
<p><b>Recommendations on specific measures:</b></p> <p>Not applicable</p>	<p><b>Recommended timeframe to implement specific measures:</b></p> <p>Not applicable</p>	

<b>Obligation:</b> 41.1	<b>Audit criteria:</b> Providers of very large online platforms or of very large online search engines shall establish a compliance function, which is independent from their operational functions and composed of one or more compliance officers, including the head of the compliance function. That compliance function shall have sufficient authority, stature and resources, as well as access to the management body of the provider of the very large online platform or of the very large online search engine to monitor the compliance of that provider with this Regulation.	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.
<b>Audit procedures, results and information relied upon:</b> <ol style="list-style-type: none"> <li>1. Inquired with [REDACTED] throughout the audit period and members of the independent DSA Compliance Function and ascertained the compliance function had sufficient authority, stature, resources, and access to management to monitor compliance with the DSA and that the DSA Compliance Function was independent of the Company's operational functions.</li> <li>2. Inspected the [REDACTED] and ascertained it sets out the responsibilities, duties, governance, and activities of the independent compliance function.</li> <li>3. Inspected the [REDACTED] and ascertained the compliance function has a direct reporting line into the Board of Directors.</li> <li>4. Inspected [REDACTED] and ascertained that the structure is approved by the Board of Directors. This structure ensures the compliance function is an independent function who reports and can escalate issues directly to the Board of Directors.</li> </ol> <p><b>Changes to the audit procedures during the audit:</b> Not applicable.</p> <p><b>Conclusion:</b> <b>Positive</b> - In our opinion, X complied with Obligation 41.1 during the Examination Period, in all material respects.</p>		
<b>Recommendations on specific measures:</b> Not applicable	<b>Recommended timeframe to implement specific measures:</b> Not applicable	

<b>Obligation:</b>  41.2	<b>Audit criteria:</b>  <p>The management body of the provider of the very large online platform or of the very large online search engine shall ensure that compliance officers have the professional qualifications, knowledge, experience and ability necessary to fulfil the tasks referred to in paragraph 3.</p> <p>The management body of the provider of the very large online platform or of the very large online search engine shall ensure that the head of the compliance function is an independent senior manager with distinct responsibility for the compliance function.</p> <p>The head of the compliance function shall report directly to the management body of the provider of the very large online platform or of the very large online search engine, and may raise concerns and warn that body where risks referred to in Article 34 or non-compliance with this Regulation affect or may affect the provider of the very large online platform or of the very large online search engine concerned, without prejudice to the responsibilities of the management body in its supervisory and managerial functions.</p> <p>The head of the compliance function shall not be removed without prior approval of the management body of the provider of the very large online platform or of the very large online search engine.</p>	<b>Materiality threshold:</b>  <p>Given the nature of this obligation, no materiality has been applied in our testing.</p>
<b>Audit procedures, results and information relied upon:</b>  <ol style="list-style-type: none"> <li>1. Inquired with [REDACTED] throughout the audit period and ascertained the Board of Directors performed a suitability assessment process for the DSA Head of Compliance to assess that the compliance officer possessed the professional qualifications, knowledge, experience, stature, and ability to fulfil the tasks referred to in 41.3, the DSA Head of Compliance officer was an independent senior manager, and the DSA Head of Compliance could not be removed without prior approval of the Board of Directors.</li> <li>2. Inspected [REDACTED] and ascertained that it evaluated and concluded the DSA Head of Compliance Officer possessed the professional qualifications, knowledge, stature experience, and ability necessary to fulfil the tasks referred to in 41.3.</li> <li>3. Inspected the [REDACTED] and ascertained the DSA Head of Compliance, DSA compliance function were independent of TIUC's operational functions.</li> <li>4. Inspected the [REDACTED] and ascertained the DSA Compliance Function reported directly to the Company's Board of Directors through the DSA Head of Compliance and was responsible for communicating concerns related to risk(s) of non-compliance with the Regulation or risks arising from Article 34 to the management body.</li> </ol> <b>Changes to the audit procedures during the audit:</b> Not applicable. <b>Conclusion:</b> <b>Positive</b> - In our opinion, X complied with Obligation 41.2 during the Examination Period, in all material respects.		
<b>Recommendations on specific measures:</b>  Not applicable		<b>Recommended timeframe to implement specific measures:</b>  Not applicable

<b>Obligation:</b> 41.3	<b>Audit criteria:</b> Compliance officers shall have the following tasks: <ul style="list-style-type: none"> <li>(a) cooperating with the Digital Services Coordinator of establishment and the Commission for the purpose of this Regulation.</li> <li>(b) ensuring that all risks referred to in Article 34 are identified and properly reported on and that reasonable, proportionate and effective risk-mitigation measures are taken pursuant to Article 35.</li> <li>(c) organising and supervising the activities of the provider of the very large online platform or of the very large online search engine relating to the independent audit pursuant to Article 37.</li> <li>(d) informing and advising the management and employees of the provider of the very large online platform or of the very large online search engine about relevant obligations under this Regulation.</li> <li>(e) monitoring the compliance of the provider of the very large online platform or of the very large online search engine with its obligations under this Regulation.</li> <li>(f) where applicable, monitoring the compliance of the provider of the very large online platform or of the very large online search engine with commitments made under the codes of conduct pursuant to Articles 45 and 46 or the crisis protocols pursuant to Article 48.</li> </ul>	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.
<b>Audit procedures, results and information relied upon:</b> <ol style="list-style-type: none"> <li>Inquired with [REDACTED] throughout the audit period and ascertained the Compliance officer was responsible for the tasks outlined in Article 41.3.(a) - Article 41.3.(f).</li> <li>Inspected the [REDACTED] and ascertained that the Compliance team was responsible for the tasks outlined in Article 41.3.(a) - Article 41.3.(f).</li> </ol> <b>Changes to the audit procedures during the audit:</b> Not applicable. <b>Conclusion:</b> <b>Positive</b> - In our opinion, X complied with Obligation 41.3 during the Examination Period, in all material respects.		
<b>Recommendations on specific measures:</b> Not applicable		<b>Recommended timeframe to implement specific measures:</b> Not applicable

<b>Obligation:</b> 41.4	<b>Audit criteria:</b> Providers of very large online platforms or of very large online search engines shall communicate the name and contact details of the head of the compliance function to the Digital Services Coordinator of establishment and to the Commission.	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.
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**Audit procedures, results and information relied upon:**

1. Inquired with [REDACTED] and identified that X communicated the contact details for the DSA's Compliance Officer to the Digital Services Coordinator of the Coimisiún na Meán and the European Commission.
2. Inspected the [REDACTED] and ascertained X communicated the contact details of the Compliance officer to the Digital Services Coordinator Coimisiún na Meán and the European Commission.

**Changes to the audit procedures during the audit:**

Not applicable.

**Conclusion:**

**Positive** - In our opinion, X complied with Obligation 41.4 during the Examination Period, in all material respects.

**Recommendations on specific measures:**

Not applicable

**Recommended timeframe to implement specific measures:**

Not applicable

<b>Obligation:</b> 41.5	<b>Audit criteria:</b> The management body of the provider of the very large online platform or of the very large online search engine shall define, oversee and be accountable for the implementation of the provider's governance arrangements that ensure the independence of the compliance function, including the division of responsibilities within the organisation of the provider of very large online platform or of very large online search engine, the prevention of conflicts of interest, and sound management of systemic risks identified pursuant to Article 34.	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.
<b>Audit procedures, results and information relied upon:</b>		
<ol style="list-style-type: none"> <li>1. Inquired with [REDACTED] throughout the audit period and ascertained the Board of Directors was responsible for the implementation of the [REDACTED] which designated the independence of the DSA Compliance Function, the division of responsibilities to mitigate conflicts of interest, and management of systemic risks identified as a result of Article 34.</li> <li>2. Inspected the [REDACTED] and ascertained it outlined the Board of Directors' responsibility to implement a governance framework which designated the independence of the DSA Compliance Function, the division of responsibilities to mitigate conflicts of interest, and the management of systemic risks identified as a result of Article 34.</li> </ol>		
<b>Changes to the audit procedures during the audit:</b>		
<p>Not applicable.</p>		
<b>Conclusion:</b>		
<p><b>Positive</b> - In our opinion, X complied with Obligation 41.5 during the Examination Period, in all material respects.</p>		
<b>Recommendations on specific measures:</b>		<b>Recommended timeframe to implement specific measures:</b>
<p>Not applicable</p>		<p>Not applicable</p>



<b>Obligation:</b> 41.6	<b>Audit criteria:</b> The management body shall approve and review periodically, at least once a year, the strategies and policies for taking up, managing, monitoring and mitigating the risks identified pursuant to Article 34 to which the very large online platform or the very large online search engine is or might be exposed to.	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.
<b>Audit procedures, results and information relied upon:</b> <ol style="list-style-type: none"> <li>1. Inquired with [REDACTED] throughout the audit period and ascertained the Board of Directors approved and reviewed the strategies and policies for taking up, managing, monitoring and mitigating the risks identified pursuant to Article 34 during the year.</li> <li>2. Inspected the [REDACTED] and ascertained the Board of Directors reviewed and approved the strategies and policies.</li> </ol> <p><b>Changes to the audit procedures during the audit:</b> Not applicable.</p> <p><b>Conclusion:</b> <b>Positive</b> - In our opinion, X complied with Obligation 41.6 during the Examination Period, in all material respects.</p>		
<b>Recommendations on specific measures:</b> Not applicable		<b>Recommended timeframe to implement specific measures:</b> Not applicable

<b>Obligation:</b> 41.7	<b>Audit criteria:</b> The management body shall devote sufficient time to the consideration of the measures related to risk management. It shall be actively involved in the decisions related to risk management, and shall ensure that adequate resources are allocated to the management of the risks identified in accordance with Article 34.	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.
<b>Audit procedures, results and information relied upon:</b> <ol style="list-style-type: none"> <li>1. Inquired with [REDACTED] throughout the audit period and ascertained the Board of Directors devoted time to the consideration of measures related to risk management, the Board of Directors was actively involved in decisions related to the mitigation of risks identified via Article 34, and dedicated resources to manage these risks.</li> <li>2. Inspected [REDACTED] and ascertained the Board of Directors devoted time to consider measures related to risk management and was actively involved in decisions related to risk management.</li> <li>3. Inspected the [REDACTED] and their titles and ascertained that resources were allocated to the management of risks identified in accordance with Article 34.</li> </ol> <p><b>Changes to the audit procedures during the audit:</b> Not applicable.</p> <p><b>Conclusion:</b> <b>Positive</b> - In our opinion, X complied with Obligation 41.7 during the Examination Period, in all material respects.</p>		

<b>Recommendations on specific measures:</b> Not applicable	<b>Recommended timeframe to implement specific measures:</b> Not applicable
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<b>Obligation:</b> 42.1	<b>Audit criteria:</b> Providers of very large online platforms or of very large online search engine shall publish the reports referred to in Article 15 at the latest by two months from the date of application referred to in Article 33(6), second subparagraph, and thereafter at least every six months.	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.
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**Audit procedures, results and information relied upon:**

1. Inquired with ██████████ throughout the audit period and ascertained the Digital Services Act Transparency Report for X was published once every 6 months.
2. Inspected the publicly available Digital Services Act Transparency Reports for X and ascertained that the report was published once every 6 months.

**Changes to the audit procedures during the audit:**

Not applicable.

**Conclusion:****Positive** - In our opinion, X complied with Obligation 42.1 during the Examination Period, in all material respects.

<b>Recommendations on specific measures:</b> Not applicable	<b>Recommended timeframe to implement specific measures:</b> Not applicable
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<b>Obligation:</b> 42.2	<b>Audit criteria:</b> <p>The reports referred to in paragraph 1 of this Article published by providers of very large online platforms shall, in addition to the information referred to in Article 15 and Article 24(1), specify:</p> <ul style="list-style-type: none"> <li>(a) the human resources that the provider of very large online platforms dedicated to content moderation in respect of the service offered in the Union, broken down by each applicable official language of the Member States, including for compliance with the obligations set out in Articles 16 and 22, as well as for compliance with the obligation set out in Article 20.</li> <li>(b) the qualifications and linguistic expertise of the persons carrying out the activities referred to in point (a), as well as the training and support given to such staff.</li> <li>(c) the indicators of accuracy and related information referred to in Article 15(1), point (e), broken down by each official language of the Member States.</li> </ul> <p>The reports shall be published in at least one of the official languages of the Member States.</p>	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.
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**Audit procedures, results and information relied upon:**

1. Inquired with [REDACTED] throughout the audit period and ascertained X published information on the human resources dedicated to content moderation, the qualifications and linguistics expertise of the persons carrying out the activities, and the indicators of accuracy broken down by each applicable official language of the Member States.
2. Inspected the publicly available Digital Services Act Transparency report for X and ascertained the report included information related to the human resources that were dedicated to content moderation, including a breakdown of human resources dedicated to content moderation by each applicable official language of the EU Member States.
3. Inspected the publicly available Digital Services Act Transparency report for X and ascertained the report included information related to the qualifications and linguistic expertise of the persons carrying out the content moderation process, as well as the training and support provided to content moderation persons.
4. Inspected the publicly available Digital Services Act Transparency report for X and ascertained indicators of accuracy and related information required by Article 15.1.(e) were published for each official language of the Member States.
5. Inspected the publicly available published Digital Services Act Transparency Reports for X and ascertained the report was published in at least one of the official languages of the Member States.

**Changes to the audit procedures during the audit:**

Not applicable.

**Conclusion:**

**Positive** - In our opinion, X complied with Obligation 42.2 during the Examination Period, in all material respects.

**Recommendations on specific measures:**

Not applicable

**Recommended timeframe to implement specific measures:**



Not applicable

<b>Obligation:</b> 42.3	<b>Audit criteria:</b> In addition to the information referred to in Articles 24(2), the providers of very large online platforms or of very large online search engines shall include in the reports referred to in paragraph 1 of this Article the information on the average monthly recipients of the service for each Member State.	<b>Materiality threshold:</b> Given the nature of this obligation, no materiality has been applied in our testing.
<b>Audit procedures, results and information relied upon:</b> <ol style="list-style-type: none"> <li>1. Inquired with [REDACTED] throughout the audit period and ascertained X published in the Digital Services Act Transparency Report the information on the average monthly active users (recipients) for each Member State.</li> <li>2. Inspected the publicly available Transparency Centre website and ascertained a Monthly Active Users (MAUs) (recipients) for each Member State report was published at least every six months from the date of application for X.</li> </ol>		
<b>Changes to the audit procedures during the audit:</b> Not applicable.		
<b>Conclusion:</b> <b>Positive</b> - In our opinion, X complied with Obligation 42.3 during the Examination Period, in all material respects.		
<b>Recommendations on specific measures:</b> Not applicable		<b>Recommended timeframe to implement specific measures:</b> Not applicable

<b>Obligation:</b> 42.4 and 42.5	<b>Audit criteria:</b> <p>42.4 - Providers of very large online platforms or of very large online search engines shall transmit to the Digital Services Coordinator of establishment and the Commission, without undue delay upon completion, and make publicly available at the latest three months after the receipt of each audit report pursuant to Article 37(4):</p> <ul style="list-style-type: none"> <li>(a) a report setting out the results of the risk assessment pursuant to Article 34.</li> <li>(b) the specific mitigation measures put in place pursuant to Article 35(1).</li> <li>(c) the audit report provided for in Article 37(4).</li> <li>(d) the audit implementation report provided for in Article 37(6).</li> <li>(e) where applicable, information about the consultations conducted by the provider in support of the risk assessments and design of the risk mitigation measures.</li> </ul> <p>42.5 - Where a provider of very large online platform or of very large online search engine considers that the publication of information pursuant to paragraph 4 might result in the disclosure of confidential information of that provider or of the recipients of the service, cause significant vulnerabilities for the security of its service, undermine public security or harm recipients, the provider may remove such information from the publicly available reports. In that case, the provider shall transmit the complete reports to the Digital Services Coordinator of establishment and the Commission, accompanied by a statement of the reasons for removing the information from the publicly available reports.</p>	<b>Materiality threshold:</b> <p>Given the nature of this obligation, no materiality has been applied in our testing.</p>
<b>Audit procedures, results and information relied upon:</b> <ol style="list-style-type: none"> <li>1. Inquired with [REDACTED] and identified that the risk assessment report is submitted by X, without undue delay upon completion, to the Digital Services Coordinator of the Coimisiún na Meán and the Commission. Further Inquired with management and identified that relevant audit reports have been published on the publicly available website.</li> <li>2. Inspected [REDACTED] and ascertained that the Commission acknowledged the receipt of the systemic risk assessment report; and that the report was shared with the Digital Service Coordinator without undue delay.</li> <li>3. Inspected the X transparency report centre and the DSA European Commission website and ascertained that the DSA Audit report, Audit Implementation report and DSA Systemic Risk Assessment report have been published publicly and shared with the Commission within three months after the receipt of the audit report.</li> </ol> <p><b>Changes to the audit procedures during the audit:</b>  Not applicable.</p> <p><b>Conclusion:</b>  <b>Positive</b> - In our opinion, X complied with Obligation 42.4 and 42.5 during the Examination Period, in all material respects.</p>		
<b>Recommendations on specific measures:</b> Not applicable	<b>Recommended timeframe to implement specific measures:</b> Not applicable	

# Appendix 2 - Template for the audit report referred to in Article 6 of Delegated Regulation

## Table of contents

SECTION A: General Information							
1. Audited service: X platform							
2. Audited provider: Twitter International Unlimited Company ("TIUC")							
3. Address of the audited provider: Twitter International Unlimited Company One Cumberland Place, Fenian Street, Dublin 2, D02 AX07							
4. Point of contact of the audited provider:  Compliance & Regulatory Legal Lead -  @x.com							
5. Scope of the audit: Does the audit report include an assessment of compliance with all the obligations and commitments referred to in Article 37(1) of Regulation (EU) 2022/2065 applicable to the audited provider? - Yes.							
1. Compliance with Regulation (EU) 2022/2065							
<table><tr><th colspan="2">Obligations set out in Chapter III of Regulation (EU) 2022/2065:</th></tr><tr><th>Audited obligation</th><th>Period covered</th></tr><tr><td>A listing of the audited obligations can be found in Appendix 1, Section 1-5 (Audit Criteria label) in the Independent Auditor's Report.</td><td>24 August 2024 to 30 June 2025</td></tr></table>		Obligations set out in Chapter III of Regulation (EU) 2022/2065:		Audited obligation	Period covered	A listing of the audited obligations can be found in Appendix 1, Section 1-5 (Audit Criteria label) in the Independent Auditor's Report.	24 August 2024 to 30 June 2025
Obligations set out in Chapter III of Regulation (EU) 2022/2065:							
Audited obligation	Period covered						
A listing of the audited obligations can be found in Appendix 1, Section 1-5 (Audit Criteria label) in the Independent Auditor's Report.	24 August 2024 to 30 June 2025						
2. Compliance with codes of conduct and crisis protocols							
<table><tr><th colspan="2">Commitments undertaken pursuant to codes of conduct referred to in Articles 45 and 46 of Regulation (EU) 2022/2065 and crisis protocols referred to in Article 48 of Regulation (EU) 2022/2065:</th></tr><tr><th>Audited obligation</th><th>Period covered</th></tr><tr><td>Not applicable for the examination period.</td><td>Not Applicable</td></tr></table>		Commitments undertaken pursuant to codes of conduct referred to in Articles 45 and 46 of Regulation (EU) 2022/2065 and crisis protocols referred to in Article 48 of Regulation (EU) 2022/2065:		Audited obligation	Period covered	Not applicable for the examination period.	Not Applicable
Commitments undertaken pursuant to codes of conduct referred to in Articles 45 and 46 of Regulation (EU) 2022/2065 and crisis protocols referred to in Article 48 of Regulation (EU) 2022/2065:							
Audited obligation	Period covered						
Not applicable for the examination period.	Not Applicable						

6.
  - a. Audit Start Date - 24 August 2024
  - b. Audit End date - 30 June 2025

<b>SECTION B: Auditing organisation(s)</b>
<b>1. Name(s) of organisation(s) constituting the auditing organisation:</b>
BDO LLP ("BDO UK")
<b>2. Information about the auditing team of the auditing organisation:</b>
<p><i>For each member of the auditing team, provide:</i></p> <ol style="list-style-type: none"> <li><i>their personal name;</i></li> <li><i>the individual organisation, part of the auditing organisation, they are affiliated with;</i></li> <li><i>their professional email address;</i></li> <li><i>descriptions of their responsibilities and the work they undertook during the audit.</i></li> </ol> <p>██████████ Partner, BDO LLP was the overall responsible person from BDO ██████████@bdo.co.uk).  as mandated a list of the engagement team members. At BDO UK's request, for privacy purposes, the personal names are not being specified in this submission. However, the complete list of team members may be requested if required.</p>
<b>3. Auditors' qualifications:</b>
<p><i>a. Overview of the professional qualifications of the individuals who performed the audit, including domains of expertise, certifications, as applicable:</i></p> <p>The auditing team consisted of individuals certified as Chartered Accountants, Certified Public Accountants and Certified Information Systems Auditors. The auditing team also included individuals with experience and knowledge in data science and data privacy regulations.</p>
<p><i>b. Documents attesting that the auditing organisation fulfils the requirements laid down in Article 37.3.b of Regulation (EU) 2022/2065 have been attached as an annex to this report:</i></p> <p>Refer Appendix 5 below.</p>
<b>4. Auditors' independence:</b>
<p><i>a. Declaration of interests:</i></p> <p>BDO LLP performs reasonable and limited assurance engagements, and related permissible professional services, for X in our capacity as a global assurance, tax, transaction, and advisory services provider.</p> <p>No prohibited services have been provided to X, and the general principles of independence are met (i.e., no management function, no project management, no loan staff, no legal, no aggressive tax position, no expert witness, no advocacy, no mutuality of interest, no auditing of our own work, no becoming part of internal controls/processes, etc.).</p> <p>BDO LLP follows the independence rules for assurance engagements as established by the International Ethics Standards Board for Accountants (IESBA), which requires that auditors are to be independent from and shall not have any conflicts of interest with X.</p> <p>BDO LLP monitors independence requirements via various systems and procedures including independence confirmations from all project team members. In addition, all partners and client-facing professionals are required to undertake the most recent annual independence training, pass an independence test, and complete an independence confirmation upon joining BDO LLP and annually thereafter. In addition, all partners and staff are trained on the requirements laid down in our code of conduct.</p>
<p><i>b. References to any standards relevant for the auditing team's independence that the auditing organization(s) adheres to:</i></p> <p>We have complied with the International Ethics Standards Board for Accountants International Code of Ethics for Professional Accountants (including International Independence Standards) which includes independence and</p>

other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, that are at least as demanding as the applicable provisions of the International Ethics Standards Board for Accountants International Code of Ethics for Professional Accountants (including International Independence Standards). We applied the International Standard on Quality Management (ISQM 1) and accordingly maintained a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

*c. List of documents attesting that the auditing organisation complies with the obligations laid down in Article 37.3.a and 37.3.c of Regulation (EU) 2022/2065 attached as annexes to this report.*

*See b. above.*

#### 5. References to any auditing standards applied in the audit, as applicable:

We conducted our examination in accordance with the International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ("ISAE 3000 (Revised)"), Section III and IV of the Commission Delegated Regulation (EU) supplementing Regulation (EU) 2022/2065 of the European Parliament and of the Council, by laying down rules on the performance of audits for very large online platforms and very large online search engines ("Delegated Regulation") dated October 20, 2023 and the engagement letter for this examination as agreed with TIUC on 26 March 2025. Those standards require that we plan and perform our examination to obtain reasonable assurance about whether X complied, in all material respects, with the Specified Requirements referenced in the Independent Service Auditor's Report.

#### 6. References to any quality management standards the auditing organisation adheres to, as applicable:

BDO LLP applies the International Standard on Quality Management I (ISQM 1). Accordingly, we maintain a comprehensive system of quality control / management including documented policies and procedures regarding compliance with ethical requirements, professional, standards, and applicable legal and regulatory requirements.



SECTION C: Summary of the main findings
<p>1. Summary of the main findings drawn from the audit (pursuant to paragraph 37(4), point (e) of Regulation (EU) 2022/2065)</p> <p>A description of the main findings drawn from the audit can be found in Appendix 1 of our attached Independent Service Auditor's Report.</p>
SECTION C.1: Compliance with Regulation (EU) 2022/2065
<p>1. <b>Audit opinion for compliance with the audited obligations referred to in Article 37.1.a of Regulation (EU) 2022/2065:</b> The audit opinion for compliance with the audited obligations set out in Chapter III of Regulation (EU) 2022/2065 can be found under Opinion section in the Independent Service Auditor's Report.</p> <p>2. <b>Audit conclusion for each audited obligation:</b> The audit conclusion for each audited obligation can be found in Appendix 1, Section 1-5 (Conclusion label) in the Independent Service Auditor's Report.</p>
SECTION C.2: Compliance with voluntary commitments in codes of conduct and crisis protocols Repeat section C.2 for each audited code of conduct and crisis protocol referred to in Article 37.1.b of Regulation (EU) 2022/2065:
<p>1. <b><i>Audit opinion for compliance with the commitments made under specify the code of conduct or crisis protocol covered by the audit:</i></b> Not applicable</p> <p>2. <b><i>Audit conclusion for each audited commitment:</i></b> Not applicable</p>
SECTION C.3: Where applicable, explanations of the circumstances and the reasons why an audit opinion could not be expressed:
Not applicable - Explanations of the circumstances and the reasons why an audit opinion could not be expressed can be found in Appendix 1, Section 1-5 (Conclusion label) in the Independent Service Auditor's Report.

**SECTION D: Description of the findings: compliance with Regulation (EU) 2022/2065****SECTION D.1: Audit conclusion for obligation (*specify*)****1. Audit Conclusion**

A description of the audit conclusion, justification, and remarks for each audited obligation can be found in Appendix 1, Section 1-5 (Conclusion column) in the Independent Service Auditor's Report. If the conclusion is not 'positive', operational recommendations on specific measures to achieve compliance (where the conclusion is not positive), can be found in Appendix 1, Section 1-5 in the Independent Service Auditor's Report

**2. Audit procedures and their results:****1. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10.2.a of this Regulation:**

A description of the audit criteria and materiality thresholds used can be found in Appendix 1, Section 1-5 (Audit Criteria and Materiality Threshold labels) in the Independent Service Auditor's Report.

**2. Audit procedures, methodologies, and results:**

- a) Description of the audit procedures performed by the auditing organization, the methodologies used to assess compliance, and justification of the choice of those procedures and methodologies (including, where applicable, a justification for the choices of standards, benchmarks, sample size(s) and sampling method(s)):**

A description of the audit procedures performed, the methodologies used to assess compliance, and a justification of the choice of those procedures and methodologies can be found in Appendix 1, Section 1-5 (Audit Criteria label) in the Independent Service Auditor's Report.

- b) Description, explanation, and justification of any changes to the audit procedures during the audit:**

A description, explanation, and justification of any changes to the audit procedures during the audit can be found in Appendix 1, Section 1-5 (Changes to Audit Procedures During the Examination label) in the Independent Service Auditor's Report.

- c) Results of the audit procedures, including any test and substantive analytical procedures:**

The results of the audit procedures, including any test and substantive analytical procedures, can be found in Appendix 1, Section 1-5 (Audit Criteria and Conclusion label) in the Independent Service Auditor's Report.

**3. Overview and description of information relied upon as audit evidence, including, as applicable:**

- a. description of the type of information and its source;
- b. the period(s) when the evidence was collected;
- c. the period the evidence refers to;
- d. any other relevant information and metadata.

An overview and description of information relied upon as audit evidence can be found in Appendix 1, Section 1-5 in the Independent Service Auditor's Report.

**4. Explanation of how the reasonable level of assurance was achieved:**

An explanation of how the reasonable level of assurance was achieved can be found in Appendix 1 Introduction in the Independent Service Auditor's Report.

**5. In cases when**

- a) a specific element could not be audited, as referred to in Article 37.5 of Regulation (EU) 2022/2065, or
- b) an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8.8 of this Regulation, provide an explanation of the circumstances and the reasons:

An explanation of the circumstances when a specific element could not be audited or an audit conclusion could not be reached with a reasonable level of assurance can be found in Appendix 1, Section 1-5 (Conclusion label) in the Independent Service Auditor's Report.

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit.**

No changes to the systems and functionalities audited during the examination period.

**7. Other relevant observations and findings:**

Please see Appendix 1, Section 1-5 (Conclusion label) in the Independent Service Auditor' Report for any other relevant observations and findings.

**SECTION D.2: Additional elements pursuant to Article 16 of this Regulation**

**1. An analysis of the compliance of the audited provider with Article 37.2 of Regulation (EU) 2022/2065 with respect to the current audit:**

An analysis of the compliance of the audited provider with Article 37.2 of Regulation (EU) 2022/2065 with respect to the current audit can be found in Appendix 1, Section 5 Obligation 37.2 (Audit Criteria and Conclusion label) in the Independent Service Auditor's Report.

**2. Description of how the auditing organisation ensured its objectivity in the situation described in Article 16.3 of this Regulation:**

Not applicable. The previous audit(s) were performed by a different auditing organisation; therefore, the situation contemplated by Article 16(3) of Commission Delegated Regulation (EU) 2024/436 does not arise.

## SECTION E: Description of the findings concerning compliance with codes of conduct and crisis protocol

Obligations related to the crisis protocol were not applicable during the examination period.

Obligations related to only Illegal Hate Speech Code of Conduct were audited for the period 20 January 2025 to 30 June 2025 (X signed up to Illegal Hate Speech Code of Conduct on 20 January 2025).

### SECTION E.1: Audit conclusion for commitment - Illegal Hate Speech Code of Conduct

#### 1. Audit conclusion: Positive

X maintains public Rules/Help-Centre policies that prohibit illegal hate speech and set measures for breach. A documented mechanism exists for user notifications of significant changes to the code of conduct.

#### 2. Audit procedures and their results:

##### 1. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10.2.a of this Regulation:

BDO inspected that Key performance indicators and qualitative and quantitative information on hate speech content moderation exist for X.

##### 2. Audit procedures, methodologies, and results:

###### a. Description of the audit procedures performed by the auditing organization, the methodologies used to assess compliance, and justification of the choice of those procedures and methodologies (including, where applicable, a justification for the choices of standards, benchmarks, sample size(s) and sampling method(s)):

BDO inspected the Illegal Hate Speech Code of Conduct and noted that Key performance indicators and qualitative and quantitative information on hate speech content moderation were documented for X.

###### b. Description, explanation, and justification of any changes to the audit procedures during the audit:

Not applicable.

###### c. Results of the audit procedures, including any test and substantive analytical procedures:

Not applicable.

##### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. a. description of the type of information and its source;
- b. the period(s) when the evidence was collected;
- c. the period the evidence refers to;
- d. any other relevant information and metadata.

Code of conduct document related to Illegal Hate speech content was evaluated.

##### 4. Explanation of how the reasonable level of assurance was achieved:

An explanation of how the reasonable level of assurance was achieved can be found in Appendix 1 Introduction in the Independent Service Auditor's Report.

##### 5. In cases when:

- a. a specific element could not be audited, as referred to in Article 37.5 of Regulation (EU) 2022/2065, or

b. an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8.8 of this Regulation, provide an explanation of the circumstances and the reasons:  
Not applicable

6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:  
Not applicable

7. Other relevant observations and findings:  
Not applicable

SECTION F.1: Third-parties consulted

Not applicable because BDO did not engage or consult with any third parties on any auditing matters.

Section G: Any other information the auditing body wishes to include in the audit report (such as a description of possible inherent limitations)

Please refer to the Independent Accountant’s report for additional information.

Date: 9/1/2025  
Place: 55 Baker Street, London

DocuSigned by:  
  
874F5C7587C14E1...

Signed by: BDO LLP  
In the name of: BDO LLP  
Responsible for: Entire Engagement

## **Annexes to the Audit Report (as applicable):**

Documents requested pursuant to Article 7(2) of this Regulation.

Documents relating to the audit risk analysis pursuant to Article 9 of this Regulation.

Documents attesting that the auditing organisation complies with the obligations laid down in Article 37(3), point (a) of Regulation (EU) 2022/2065.

Documents attesting that the auditing organisation complies with the obligations laid down in Article 37(3), point (b) of Regulation (EU) 2022/2065.

Documents attesting that the auditing organisation complies with the obligations laid down in Article 37(3), point (c) of Regulation (EU) 2022/2065.

## Appendix 3 - Written agreement between X and BDO LLP

[CONFIDENTIAL]

## Appendix 4 - Test Procedures and Sampling Methodology

This appendix outlines:

- The specific audit procedures applied during the engagement.
- Sampling methodologies used to evaluate compliance.

To establish the appropriate testing strategy for X, we conducted detailed walk-throughs to gain a comprehensive understanding of the processes and controls implemented to ensure adherence to the specified requirements. The findings from these walk-throughs helped shape our testing approach, aimed at evaluating whether X effectively complies with the specified requirements.

Our approach encompasses two primary testing methods: control testing and substantive testing.

- Control testing: A procedure designed to assess how well the existing controls function to ensure compliance with the specified requirements.
- Substantive testing: A procedure focused on identifying material misstatements, which may involve testing specific details.

The details of our testing strategy, including the specific procedures and methodologies applied, are outlined in Appendix 1.

### Test Procedures

To assess the design, implementation, and effectiveness of controls, alongside conducting substantive procedures, we carried out the required tests to determine whether these controls and procedures provide reasonable assurance – though not absolute – that X complies with the specified requirements during the evaluation period.

In determining the testing procedures, BDO took into account factors such as the nature and design of the subject matter, the specified requirements, and the expected efficiency and effectiveness of the testing methods. The techniques employed in this evaluation are outlined in Appendix 1 of this report.

### Control test procedures

Procedures	Description
Inquiry	Inquiry consists of seeking information from knowledgeable persons and evaluating responses to our inquiries
Observation	Observation consists of looking at a process, system functionality or procedures being performed by X.
Inspection	Inspection involves examining records or documents.

**Substantive Procedures** - Substantive testing focuses on verifying the accuracy and completeness of transparency reports.

We reached reasonable assurance through the performance of these controls and substantive testing procedures.



# Appendix 5 - Documents relating to the audit risk analysis

**Purpose:** This document summarizes the risk assessment performed for the assessment of compliance with each audited obligation or commitment, including the assessment of inherent risks, control risks and detection risks for each audited obligation (i.e., each sub article).

**DSA risk assessment requirements:**

- 1. The audit report shall include a substantiated audit risk analysis performed by the auditing organisation for the assessment of the audited provider’s compliance with each audited obligation or commitment.
- 2. The audit risk analysis shall be carried out prior to the performance of audit procedures and shall be updated during the performance of the audit, in the light of any new audit evidence which, according to the professional judgement of the auditing organisation, materially modifies the assessment of the audit risk.
- 3. The audit risk analysis shall consider:
  - a) Inherent risks
  - b) Control risks
  - c) Detection risks

Detection Risk	The risk that the auditing organisation does not detect a misstatement that is relevant for the assessment of the audited provider’s compliance with an audited obligation or commitment.
Control Risk	The risk that a misstatement is not prevented, detected and corrected in a timely manner by means of the audited provider’s internal controls.
Inherent Risk	The risk of non-compliance intrinsically related to the nature, the design, the activity, and the use of the audited service, as well as the context in which it is operated, and the risk of non-compliance related to the nature of the audited obligation or commitment.

Misstatement – an intentional or unintentional omission, misrepresentation or error in the declarations or data reported or provided by the audited provider to the audit provider, or in the testing environment made available by the audited provider to the auditing organisation

Source: definition from Article 2 in Delegated Regulation

4. The audit risk analysis shall be conducted considering:
- a) The nature of the audited service and the societal and economic context in which the audited service is operated, including probability and severity of exposure to crisis situations and unexpected events
  - b) The nature of the obligations and commitments
  - c) Other appropriate information, including:
    - i. Where applicable, information from previous audits to which the audited service was subjected.
    - ii. Where applicable, information from reports issued by the European Board for Digital Services or guidance from the Commission, including guidelines issued pursuant to Article 35(2) and (3) of Regulation (EU) 2022/2065, and any other relevant guidance issued by the Commission with respect to the application of Regulation (EU) 2022/2065.
    - iii. Where applicable, information from audit reports published pursuant to Article 42(4) of Regulation (EU) 2022/2065 by other providers of very large online platforms or of very large online search engines operating in similar conditions or providing similar services to the audited service.

**Overview**

Risk assessment procedures were performed to help identify risks of material misstatement and plan out the nature, timing, and extent of our audit procedures.

**Risk assessment steps performed:**

1. We obtained an understanding of the systems and processes (and related controls) put in place to comply with the Specified Requirements and other engagement circumstances.

Understanding the subject matter is key to planning and executing an effective engagement. We obtain our understanding during planning and update it throughout the performance of the engagement to the extent that changes affect our overall engagement strategy or the nature, timing, and extent of our procedures.

**We obtained an understanding sufficient to:**

- Enable us to identify and assess the risks of material misstatement.
- Provide a basis for designing and performing procedures to respond to the assessed risks and to obtain reasonable assurance to support our opinion.

**Information obtained to inform the audit risk analysis:**

Described in Article 9	Information obtained, included, but not limited to:
The nature of the audited service and the societal and economic context in which the audited service is operated, including probability and severity of exposure to crisis situations and unexpected events.	<ul style="list-style-type: none"><li>• Information from audited provider (website, voice-over, annual report, trust, and safety reports)</li><li>• The transparency reports</li></ul>
The nature of the obligations and commitments in Chapter 3 of the DSA	<ul style="list-style-type: none"><li>• Any documentation by the audited provider concerning the scope</li><li>• The audited providers’ risk assessment per article, including flowcharts</li><li>• The audit risk and control framework</li></ul>

Other appropriate information, including, where applicable, information from previous audits to which the audited service was subjected	<ul style="list-style-type: none"> <li>• Requests for Information (RFIs) and the responses to the RFIs</li> <li>• Internal audit reports concerning the DSA or covering topics in the DSA (e.g., content moderation)</li> <li>• European Commission's Supervision actions taken of the other designated very large online platforms and search engines under DSA</li> </ul>
Described in Article 9	Information obtained, included, but not limited to:
Other appropriate information, including, where applicable, information from reports issued by the European Board for Digital Services or guidance from the Commission, including guidelines issued pursuant to Article 35(2) and (3) of Regulation (EU) 2022/2065, and any other relevant guidance issued by the Commission with respect to the application of Regulation (EU) 2022/2065	Not Identified
Other appropriate information, including, where applicable, information from audit reports published pursuant to Article 42(4) of Regulation (EU) 2022/2065 by other providers of very large online platforms or of very large online search engines operating in similar conditions or providing similar services to the audited service	Certain published reports from other providers operating in similar conditions or providing similar services (e.g., published transparency reports, DSA audit reports)

2. We determined whether the risk factors we identify are inherent risks that may give rise to risks of material misstatement associated with the subject matter. We obtained an understanding by performing procedures, including reviews of relevant information, inquiries, data analytics, observations, and inspections.

We obtained an understanding of how management prepares certain information, such as their risk assessment to comply with Article 34. We also obtain an understanding of management's process for determining the risks that would prevent the Specified Requirements from being achieved, and for designing and implementing processes and controls to address those risks. The audited provider has a formal risk assessment process to comply with Article 34, and other requirements.

We obtained an understanding of the components of the system of internal control at the entity level is an important step in performing our risk assessment procedures, as it helped us identify events and conditions that may have a pervasive effect on the susceptibility of the subject matters of our report to misstatement, either due to fraud or error. We obtained an understanding how the Company's system of internal control operates at the entity level, including:

- Control environment
- Monitoring activities
- Managements risk assessment process

3. For each obligation, we assessed inherent, control and detection risks

See below for the determination of inherent, control and detection risks.

Determination of inherent, control and detection risks for each applicable obligation and commitment (i.e., sub article)

List of obligations	Inherent risk	Control risk	Audit procedures	Detection risk
11.1	Medium	Medium	Controls and substantive	Medium
11.2	Low	Medium	Controls and substantive	Low
11.3	Low	Medium	Controls and substantive	Medium
12.1	Medium	Medium	Controls and substantive	Medium
12.2	Low	Medium	Controls and substantive	Low
14.1	Medium	Medium	Controls and substantive	Medium
14.2	Medium	Medium	Controls and substantive	Medium
14.4	Medium	Medium	Controls and substantive	Medium
14.5	High	Medium	Controls and substantive	Medium
14.6	High	Medium	Controls and substantive	Medium
15.1	Medium	High	Controls and substantive	Medium
16.1	High	Medium	Controls and substantive	Medium
16.2	Medium	Medium	Controls and substantive	Medium
16.3	Medium	High	Controls and substantive	Medium
16.4	High	Medium	Controls and substantive	Medium
17.1	High	Medium	Controls and substantive	Medium
17.2	Medium	Medium	Controls and substantive	Medium
17.3	Low	Medium	Controls and substantive	Low
18.1	High	Medium	Controls and substantive	Medium
18.2	High	Medium	Controls and substantive	Medium
20.1	High	Medium	Controls and substantive	Medium
20.2	High	High	Controls and substantive	Medium
20.3	Medium	Medium	Controls and substantive	Medium
20.4	Medium	Medium	Controls and substantive	Medium
20.5	Low	Low	Controls and substantive	Low
20.6	High	Medium	Controls and substantive	Medium
21.1	Medium	Medium	Controls and substantive	Medium
21.2	High	High	Controls and substantive	Medium
21.5	Low	Low	Controls and substantive	Low
22.1	Medium	Medium	Controls and substantive	Medium
22.6	Medium	Medium	Controls and substantive	Low
23.1	High	Medium	Controls and substantive	Medium
23.2	Medium	Medium	Controls and substantive	Low
23.3	High	Medium	Controls and substantive	Medium
23.4	Medium	Medium	Controls and substantive	Medium
24.1	High	Medium	Controls and substantive	Medium
24.2	Medium	Medium	Controls and substantive	Medium
24.3	High	Medium	Controls and substantive	Medium
24.5	High	High	Controls and substantive	Medium
26.1	High	Medium	Substantive	Medium
26.2	High	Medium	Substantive	Medium
26.3	High	Medium	Substantive	Medium

27.1	High	Medium	Controls and substantive	Medium
27.2	High	Medium	Controls and substantive	Medium
27.3	Medium	Medium	Controls and substantive	Medium
28.1	High	Medium	Controls and substantive	Medium
28.2	High	Medium	Controls and substantive	Medium
28.3	High	Medium	Controls and substantive	Medium
34.3	High	Medium	Controls and substantive	Medium
36.1	High	Medium	Controls and substantive	Medium
37.1	High	Medium	Controls and substantive	Medium
37.2	High	Medium	Controls and substantive	Medium
37.3	High	Medium	Controls and substantive	Medium
37.4	Medium	Medium	Controls and substantive	Medium
37.5	Low	Medium	Controls and substantive	Low
37.6	High	Medium	Controls and substantive	Medium
37.7	Medium	Medium	Controls and substantive	Low
38.1	High	Medium	Controls and substantive	Medium
40.1	High	Medium	Substantive	Medium
40.3	High	Medium	Substantive	Medium
40.4	Medium	Medium	Substantive	Medium
40.5	Medium	Medium	Substantive	Low
40.6	Medium	Medium	Substantive	Medium
40.7	Medium	Medium	Substantive	Medium
41.1	High	Medium	Controls	Medium
41.2	High	Medium	Controls	Medium
41.3	High	Medium	Controls	Medium
41.4	High	Medium	Controls	Medium
41.5	Medium	Medium	Controls	Low
41.6	Medium	Medium	Controls	Low
41.7	Medium	Medium	Controls	Medium
42.1	High	Medium	Controls	Medium
42.2	High	Medium	Controls	Medium
42.3	Medium	Medium	Controls	Medium
42.4	Medium	Medium	Controls	Medium
42.5	High	Medium	Controls	Medium

## Appendix 6 - Documents attesting that the auditing organisation complies with the obligations laid down in Article 37 (3), point (a), (b), and (c)

DSA Annex	Response
Documents attesting that the auditing organisation complies with the obligations laid down in Article 37(3), point (a) of Regulation (EU) 2022/2065.	We have complied with the International Ethics Standards Board for Accountants International Code of Ethics for Professional Accountants (including International Independence Standards), which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, that are at least as demanding as the applicable provisions of the International Ethics Standards Board for Accountants International Code of Ethics for Professional Accountants (including International Independence Standards). Additionally, pursuant to Article 37(3)(a), we confirm that we have not performed non audit services related to the subject matter of this engagement. Lastly, we confirm that we are not receiving a contingent fee based on the outcome of this audit.
Documents attesting that the auditing organisation complies with the obligations laid down in Article 37(3), point (b) of Regulation (EU) 2022/2065.	In compliance with Article 37(3)(b), we conclude that we have the requisite knowledge, skills, and professional diligence under the relevant industry standard, i.e., ISAE, IDW standards. We have applied these professional standards throughout the course of our engagement.
Documents attesting that the auditing organisation complies with the obligations laid down in Article 37(3), point (c) of Regulation (EU) 2022/2065.	We have complied with the International Ethics Standards Board for Accountants International Code of Ethics for Professional Accountants (including International Independence Standards) which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, that are at least as demanding as the applicable provisions of the International Ethics Standards Board for Accountants International Code of Ethics for Professional Accountants (including International Independence Standards). We applied the International Standard on Quality Management (ISQM 1) and accordingly maintained a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.