Independent Audit on the App Store

Reporting Package

Digital Services Act

Report of Management of Apple Distribution International Limited on the App Store's Compliance

27 August 2025

Apple Distribution International Limited ('ADI', 'Apple', or the 'Company'), is responsible for the App Store (the 'audited service'), designated as a Very Large Online Platform ("VLOP") by the European Commission, pursuant to Regulation (EU) 2022/2065 of the European Parliament and of the Council of 19 October 2022 (the "Digital Services Act" or "DSA" or "Act"), complying with all obligations and commitments in the aggregate, as well as with each applicable individual obligation and commitment, referred to in Article 37(1) (a) of the Digital Services Act (together the 'Specified Requirements') during the period from 1 June 2024 to 31 May 2025 (the 'Engagement Period'). Unless referenced otherwise, each applicable obligation and commitment is defined at the sub-article level. ADI is also responsible for establishing and maintaining effective internal control over compliance with the Specified Requirements.

Members of the management of ADI have performed an evaluation of the Company's compliance with the Specified Requirements, including those described below, during the Engagement Period.

Based on our evaluation, ADI asserts that, except for the effects of the matters giving rise to the modification as described in Attachment A1, the App Store complied with the applicable Specified Requirements in the aggregate, as well as with each applicable individual Specified Requirements during the Engagement Period, as set out in Chapter III of the DSA, in all material respects (the 'Statement').

We, the undersigned, are responsible for preparing this report, including the completeness, accuracy and method of presentation of this report. ADI is responsible for:

- Determining the applicability of each obligation and commitment of the DSA during the Engagement Period (see Attachment A2)
- Complying with the Specified Requirements by designing, implementing, and maintaining the audited service's system and manual processes (and related controls) to comply with the DSA
- Selecting the Specified Requirements, and making interpretations, defining ambiguous terms and developing benchmarks, as needed, to implement the Specified Requirements
- Evaluating and monitoring the audited service's compliance with the Specified Requirements
- The Company's Statement of compliance with the Specified Requirements
- Having a reasonable basis for the Statement

Apple Distribution International Limited
Registered Office: Hollyhill Industrial Estate, Hollyhill, Cork, Ireland

Registered in Ireland as a private company limited by shares with Company Number 470672

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www.apple.com

- Preparing the Company's audit implementation report referred to in Article 37(6) of the DSA, including the completeness, accuracy, and method of presentation.

Furthermore, ADI's responsibility includes maintaining adequate records and making estimates that are relevant to the preparation of our Statement and our evaluation of the audited service's systems and manual processes (and related controls) in place to achieve compliance.

[CONFIDENTIAL]

(Signature)

[CONFIDENTIAL]
Director

For and on behalf of Apple Distribution International Limited

[CONFIDENTIAL]

(Signature)

[CONFIDENTIAL]
DSA Compliance Officer of Apple Distribution International Limited

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Directors: Cathy Kearney, Michael Sugrue and Jamie Wong (United States)

Attachment A1 – Listing of sub-articles, designating management's determinations

Chapter III – Due Diligence Obligations for a Transparent and Safe Online Environment				
Section 1	**Section 2**	**Section 3**	**Section 4**	**Section 5**
11.1	16.1	20.1	30.1	34.1
11.2	16.2	20.3	30.2	34.2
11.3	16.4	20.4	30.3	34.3
12.1	16.5	20.5	30.4	35.1
12.2	16.6	20.6	30.5	36.1
14.1	17.1	21.1	30.6	37.1
14.2	17.3	21.2	30.7	37.2
14.4	17.4	21.5	31.1	37.3
14.5	18.1	22.1	31.2	37.4
14.6	18.2	23.1	31.3	37.6
15.1		23.2	32.1	38.1
		23.3	32.2	39.1
		23.4		39.2
		24.1		39.3
		24.2		40.1
		24.3		40.3
		24.5		40.4
		25.1		40.7
		26.1		40.12
		26.2		41.1
		26.3		41.2
		27.1		41.3
		27.2		41.4
		27.3		41.5
		28.1		41.6
		28.2		41.7
				42.1
				42.2
				42.3
				42.4
				42.5

Audited Service Legend	
	In compliance
	Partial compliance - remediated either (1) in accordance with Audit Implementation report or (2) otherwise during the period
	Partial compliance
	Not in compliance

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Attachment A2 – Not Applicable sub-article summary

Chapter III — Due Diligence Obligations for a Transparent and Safe Online Environment				
Section 1	**Section 2**	**Section 3**	**Section 4**	**Section 5**
13.1	16.3	19.1	29.1	33.1 - 33.6
13.2	17.2	19.2	29.2	35.2
13.3	17.5	20.2		35.3
13.4		21.3		36.2 - 36.11
13.5		21.4		37.5
14.3		21.6		37.7
15.2		21.7		40.2
15.3		21.8		40.5 - 40.6
		21.9		40.8 - 40.11
		22.2		40.13
		22.3		43.1 - 43.7
		22.4		44.1
		22.5		44.2
		22.6		45.1 - 45.4
		22.7		46.1 - 46.4
		22.8		47.1 - 47.3
		24.4		48.1 - 48.5
		24.6		
		25.2		
		25.3		
		28.3		
		28.4		

Audited Service Legend	
	Not an auditable obligation
	Not applicable until the European Commission takes action
	Condition does not exist for the sub-article to be applicable

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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	The audited provider has an establishment in the European Union ('EU'). Therefore, the condition does not exist for these sub-articles.
14.3	Although minors use the audited service, the service is not primarily directed at minors or predominantly used by them. Therefore, the condition does not exist for this sub-article.
22.6	The audited provider does not have 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. Therefore, the condition does not exist for this sub-article.
37.5	The organisation performing the audit was not unable to audit certain specific elements or to express an audit opinion based on its investigations. Therefore, the condition does not exist for this sub-article.
40.5 – 40.6	The audited provider has not received a request for access to data from the Digital Services Coordinator of establishment or the European Commission ('Commission'). Therefore, the condition does not exist for this sub-article.

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Independent Audit on the App Store

For the Period of 1 June 2024 to 31 May 2025

With Reasonable Assurance Report of Independent Accountants regarding Regulation (EU) 2022/2065, the Digital Services Act (DSA)

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Reasonable Assurance Report of Independent Accountants

To the Board of Directors of Apple Distribution International Limited

Scope

We were engaged by Apple Distribution International Limited ('ADI', 'Apple', the 'Company' or 'audited provider'), to perform procedures to obtain reasonable assurance over management's assertion (the 'Statement'), included in the attached *Report of Management of Apple Distribution International Limited on the App Store's Compliance with the Digital Services Act*, regarding the App Store's (the 'audited service') compliance with all obligations and commitments in the aggregate, as well as with each applicable individual obligation and commitment, referred to in Article 37(1) (a) of the Regulation (EU) 2022/2065 of the European Parliament and of the Council (the 'Digital Services Act' or 'DSA') (together the 'Specified Requirements') during the period from 1 June 2024 to 31 May 2025 (the 'Engagement Period'), and to opine on the audited service's compliance with the Specified Requirements. Unless referenced otherwise, each applicable obligation and commitment is defined at the sub-article level.

We did not perform assurance procedures on the audited service's compliance with codes of conduct and crisis protocols (referred to in Article 37 (1) (b) of the DSA and Annex I of the Commission Delegated Regulation 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 (the 'Delegated Regulations')) because the requirement for the audited service to comply with such articles did not exist during the Engagement Period.

Additionally, the information included in the audited provider's separately provided audit implementation report is presented by the audited provider to provide additional information. Such information will not have been subjected to the procedures applied in our engagement, and accordingly, we do not express an opinion, conclusion, nor any form of assurance on it.

Apple Distribution International Limited's responsibilities

The management of the audited provider is responsible for:

- Determining the applicability of each of the DSA's obligations and commitments during the Engagement Period
- Complying with the Specified Requirements by designing, implementing, and maintaining the audited service's system and manual processes (and related controls) to comply with the DSA
- Selecting the Specified Requirements, and making interpretations, defining ambiguous terms and developing benchmarks, as needed, to implement the Specified Requirements
- Evaluating and monitoring the audited service's compliance with the Specified Requirements
- The Company's Statement of compliance with the Specified Requirements

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- Having a reasonable basis for the Company's Statement of compliance with the Specified Requirements
- Preparing the Company's audit implementation report referred to in Article 37(6) of the DSA including the completeness, accuracy, and method of presentation

This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of their Statement, as well as to evaluate the audited service's systems and manual processes (and related controls) in place to achieve compliance.

Our responsibilities and procedures performed

Our responsibility is to:

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

For additional responsibilities of the Company and Ernst & Young Chartered Accountants, see Appendix 4 for the engagement statement of work executed on 27 February 2025.

We conducted our engagement in accordance with the International Standard on Assurance Engagements 3000 (Revised) *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* ('ISAE 3000 (Revised)') issued by the International Auditing and Assurance Standards Board, applicable aspects of the Delegated Regulations and the terms of reference for this engagement as agreed with the Company on 27 February 2025. 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 DSA, in all material respects. 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 modified opinion.

Our engagement included the following procedures, among others:

- Obtaining an understanding of the characteristics of the App Store services provided by the audited provider
- Evaluating the appropriateness of the Specified Requirements applied and their consistent application, including evaluating the reasonableness of estimates made by the audited provider

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- Obtaining an understanding of the global systems, processes and infrastructure used to operate the App Store and to comply with the DSA, including obtaining an understanding of the internal control environment relevant to our engagement and testing the internal control environment to the extent needed to obtain evidence of the Company's compliance with the Specified Requirements, but not for the purpose of expressing an opinion on the effectiveness of the audited provider's internal controls
- Identifying and assessing the risk that the compliance with the Specified Requirements is incomplete or inaccurate, whether due to fraud or error, and designing and performing further assurance procedures responsive to those risks; and
- Obtaining evidence that is sufficient and appropriate to provide a basis for our modified opinion.

We collected evidence throughout the period from 27 February 2025 to 27 August 2025 to assess the audited service's compliance with the Specified Requirements during the Engagement Period.

Our independence and quality management

In performing this engagement, we complied with the independence and other ethical requirements of the Institute of Chartered Accountants in Ireland ('ICAI') Code of Ethics, which includes the requirements in the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants ('IESBA'), and have the required competencies and experience to conduct this assurance engagement.

We also apply International Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Furthermore, our attestation that the auditing organisation complies with the obligations laid down in Article 37 (3), point (a), (b), and (c) is included in Appendix 6.

Description of additional information on each of the applicable audit obligations and commitments

Included in Appendix 1 and Appendix 2 to this Report are:

- The audit conclusion
- Audit criteria
- Materiality thresholds
- Audit procedures

- Justification of any changes to the audit procedures during the audit, methodologies and results - including any test and substantive analytical procedures
- Justification of the choice of those procedures and methodologies, overview and description of information relied upon as audit evidence
- Explanation of how the reasonable level of assurance was achieved
- Notable changes to the systems and functionalities audited
- Identification of any specific element that could not be audited (if applicable) or audit conclusion not reached and
- Other relevant observations and findings associated with our audit of the obligations and commitments

Additionally, our summary of audit risk analysis pursuant to Article 9 of the Delegated Regulations, including assessment of inherent, control, and detection risk for each obligation, is included in Appendix 5. See the summary in Appendix 1 for the audit obligations and commitments not subjected to audit, as they were not applicable during the Engagement Period.

Inherent limitations

The services in the digital sector, and the types of practices relating to these services, can change quickly and to a significant extent. 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 audited service is subject to measurement uncertainties resulting from limitations inherent in the nature of the audited service and the methods used in determining such global systems, processes and infrastructure implemented to comply with the Specified Requirements. The selection of different but acceptable measurement techniques, including benchmarks, can result in materially different measurements. The precision of different measurement techniques may also vary.

Our engagement was limited to certain aspects of the audited service's algorithmic systems, to the extent needed to obtain evidence of the audited service's compliance with the relevant Specified Requirements as required by Regulation (EU) 2022/2065. This did not include all of the algorithmic systems that the App Store operates, nor all aspects of the algorithmic systems for which we performed audit procedures. Furthermore, algorithms may not consistently operate in accordance with their intended purpose or at an appropriate level of precision. Because of their nature and inherent limitations, algorithms may introduce biases of the human programmer resulting in repeated errors or a favouring of certain results or outputs by the model. Accordingly, we do not express an opinion, conclusion, nor any form of assurance on the design, operation, and monitoring of the algorithmic systems.

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Our engagement was limited to understanding and assessing certain internal controls. Because of their nature and inherent limitations, controls may not prevent, or detect and correct, all errors or fraud that may be considered relevant. Furthermore, the projection of any evaluations of effectiveness to future periods is subject to the risk that internal controls may become inadequate because of changes in conditions, that the degree of compliance with such internal controls may deteriorate, or that changes made to the system or internal controls, or the failure to make needed changes to the system or internal controls, may alter the validity of such evaluations.

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

Other matters

Applying the Specified Requirements requires the audited service to develop benchmarks and make interpretations of obligations and commitments, including certain terminology. Benchmarks and interpretations, which we deemed necessary for report users to make decisions, are described in Appendix 2 for applicable obligations and commitments.

We are not responsible for reporting on the audited provider's interpretations of, or compliance with, laws, statutes, and regulations (outside of the Specified Requirements) applicable to the audited provider in the jurisdictions within which the audited provider operates. Accordingly, we do not express an opinion or other form of assurance on the audited provider's compliance or legal determinations.

Audit Opinion

The audit opinion for compliance with the audited obligations, in the aggregate, and for each individual obligation and commitment referred to in Article 37(4), point (g) of the DSA, is to be phrased as 'Positive', 'Positive with comments', or 'Negative'. Furthermore, Annex 1 of the Delegated Regulations requires an explanation for individual Specified Requirements where it was not possible to reach an opinion. On the basis of the conclusions for each obligation and commitment, the auditing organisation is also required to include an overall audit opinion.

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Basis for Qualified (Negative) Opinion

Our engagement disclosed certain conditions that resulted in material non-compliance, each indicated as Negative within Appendix 1 and summarised below:

- 2 Specified Requirements that were partially complied with
- 1 Specified Requirement that was partially complied with and fully remediated prior to 31 May 2025

Furthermore, of the total 90 Specified Requirements, 87 resulted in a Positive conclusion.

Qualified (Negative) Opinion

In our opinion, except for the effects of the matters giving rise to the modification as described in Appendix 1, the App Store complied with the applicable Specified Requirements during the Engagement Period as set out in Chapter III of the DSA, in all material respects.

Conclusions on each applicable individual commitment and obligation

For conclusions on each obligation and commitment, see Appendix 1.

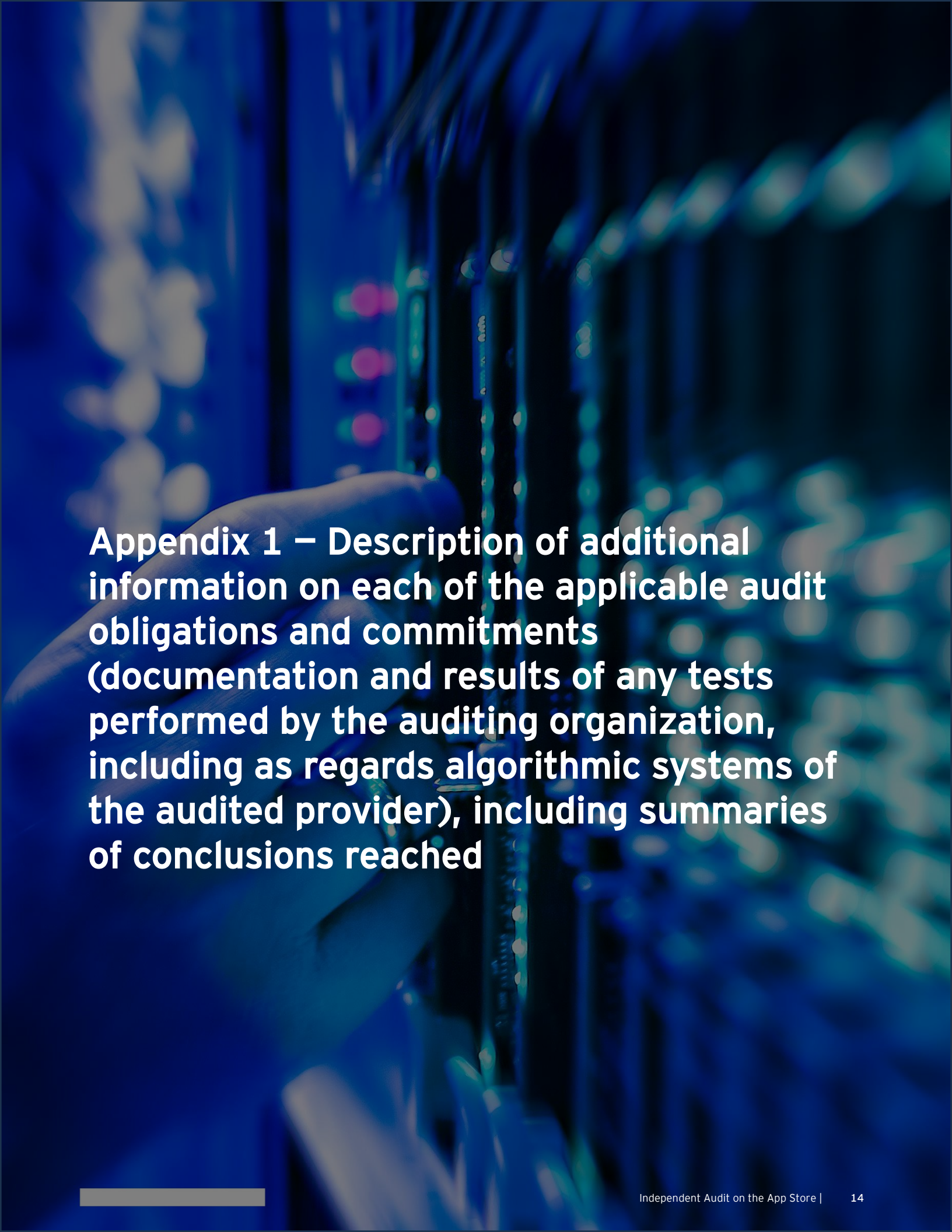
Restricted Use and Purpose

This report is intended solely for the information and use of Apple, the European Commission and the Digital Services Coordinator for Ireland, Coimisiún na Meán as mandated under DSA Article 42(4), (collectively, the 'Specified Parties') for assessing the audited provider's compliance with the Specified Requirements, and is not intended to be, and should not be, used by anyone other than these Specified Parties or for other purposes.

Ernst & Young, Chartered Accountants

27 August 2025

Cork



Appendix 1 – Description of additional information on each of the applicable audit obligations and commitments (documentation and results of any tests performed by the auditing organization, including as regards algorithmic systems of the audited provider), including summaries of conclusions reached

Appendix 1 — Description of additional information on each of the applicable audit obligations and commitments (documentation and results of any tests performed by the auditing organisation, including as regards algorithmic systems of the audited provider), including summaries of conclusions reached

Refer to Appendix 2 for an overview of the methodology and approach of procedures performed; the impact of notable changes to the systems and functionalities audited during the Engagement Period; our evaluation and use of the audited provider's legal interpretation, benchmarks and definitions (i.e., "audited provider's developed supplemental criteria"); and our use of sampling.

Audit conclusions of applicable sub-articles

Chapter III – Due Diligence Obligations for a Transparent and Safe Online Environment				
Section 1	Section 2	Section 3	Section 4	Section 5
11.1	16.1	20.1	30.1	34.1
11.2	16.2	20.3	30.2	34.2
11.3	16.4	20.4	30.3	34.3
12.1	16.5	20.5	30.4	35.1
12.2	16.6	20.6	30.5	36.1
14.1	17.1	21.1	30.6	37.1
14.2	17.3	21.2	30.7	37.2
14.4	17.4	21.5	31.1	37.3
14.5	18.1	22.1	31.2	37.4
14.6	18.2	23.1	31.3	37.6
15.1		23.2	32.1	38.1
		23.3	32.2	39.1
		23.4		39.2
		24.1		39.3
		24.2		40.1
		24.3		40.3
		24.5		40.4
		25.1		40.7
		26.1		40.12
		26.2		41.1
		26.3		41.2
		27.1		41.3
		27.2		41.4
		27.3		41.5
		28.1		41.6
		28.2		41.7
				42.1
				42.2
				42.3
				42.4
				42.5

Colour Legend	
Positive	"Unqualified"
Positive with comments	"Unqualified"
Negative	Partial non-compliance ("except for") – remediated either (1) in accordance with Audit Implementation report or (2) otherwise during the period
Negative	Partial non-compliance ("except for")
Negative	Non-compliance ("adverse")

Not applicable sub-article summary

Chapter III — Due Diligence Obligations for a Transparent and Safe Online Environment				
Section 1	Section 2	Section 3	Section 4	Section 5
13.1	16.3	19.1	29.1	33.1 - 33.6
13.2	17.2	19.2	29.2	35.2
13.3	17.5	20.2		35.3
13.4		21.3		36.2 - 36.11
13.5		21.4		37.5
14.3		21.6		37.7
15.2		21.7		40.2
15.3		21.8		40.5 - 40.6
		21.9		40.8 - 40.11
		22.2		40.13
		22.3		43.1 - 43.7
		22.4		44.1
		22.5		44.2
		22.6		45.1 - 45.4
		22.7		46.1 - 46.4
		22.8		47.1 - 47.3
		24.4		48.1 - 48.5
		24.6		
		25.2		
		25.3		
		28.3		
		28.4		

Colour legend	
	Not an auditable obligation
	Not applicable until the European Commission takes action
	Condition does not exist for the sub-article to be applicable

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	The audited provider has an establishment in the EU. Therefore, the condition does not exist for these sub-articles.
14.3	Although minors use the audited service, the service is not primarily directed at minors or predominantly used by them. Therefore, the condition does not exist for this sub-article.
22.6	The audited provider does not have 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. Therefore, the condition does not exist for this sub-article.
37.5	The organisation performing the audit was able to audit all specific elements and to express an audit opinion based on its investigations. Therefore, the condition does not exist for this sub-article.
40.5 – 40.6	The audited provider has not received a request for access to data from the Digital Services Coordinator of establishment or the Commission. Therefore, the condition does not exist for this sub-article.

Section 1 – Provisions applicable to all providers of intermediary services

<table>
<tr><td>Obligation:
11.1</td><td>Audit criteria:
Throughout the period, in all material respects:
1. An intermediary service contact was designated.
2. The Member States' authorities, the Commission and the Board was able to communicate directly by electronic means with the intermediary service contact.</td><td>Materiality threshold:
If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.</td></tr>
<tr><td colspan="3">Audit procedures and information relied upon:
In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:
1. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
2. Inquired with Apple management to gain an understanding of the designated point of contact for the DSA compliance; confirmed that a point of contact was established, and that roles and responsibilities of the designated contact person or team were clearly defined.
3. Inspected the Apple webpage dedicated to the DSA ('DSA webpage'), and determined the existence and accessibility of the designated point of contact.
4. Inspected the push history and the site visit history of the DSA webpage, and confirmed that no significant changes were made to the single point of contact throughout the Engagement Period.
5. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.
Changes to the audit procedures during the audit:
Not applicable.
Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:
There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.
Positive – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.</td></tr>
<tr><td colspan="2">Recommendations on specific measures:
Not applicable.</td><td>Recommended timeframe to implement specific measures: Not applicable.</td></tr>
</table>

Obligation:	Audit criteria:	Materiality threshold:
11.2	Throughout the period, in all material respects: Information necessary for users to easily identify and communicate with the single point of contact was: a) publicly available b) easily accessible c) up to date.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
2. Inquired with Apple management to gain an understanding of the designated point of contact for the DSA compliance; confirmed that a point of contact was established, and that the roles and responsibilities of the designated contact person or team were clearly defined. Additionally, we determined that monitoring processes were in place during the period to keep the contact information current.
3. Inspected the hyperlinked text labelled 'Head of DSA Compliance' in the 'Designated Point of Contact' section on the DSA webpage, to determine that it provided the designated point of contact's email information, and that the contact details were easily accessible and clearly identified.
4. Inspected the website visits history and push history to determine that the DSA webpage was active throughout the period.
5. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Not applicable.	Not applicable.

Obligation:	Audit criteria:	Materiality threshold:
11.3	Throughout the period, in all material respects: The official language or languages of the member state was: a) specified within public information b) broadly understood by the largest possible number of Union citizens c) used to communicate with the single point of contact d) include at least one of the official language(s) of the Member State in which the provider had its main establishment or where its legal representative resided.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
2. Inquired with Apple management to determine that English, as a language broadly understood by the largest possible number of Union citizens, was specified for communication with the designated point of contact.
3. Inspected the 'Designated Point of Contact' information on the DSA webpage, to determine that English, as a language broadly understood by the largest possible number of Union citizens, was specified for communication with the designated point of contact.
4. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Not applicable.	Not applicable.

Obligation:	Audit criteria:	Materiality threshold:
12.1	Throughout the period, in all material respects: A point of contact was designated to users of the services that meets the following criteria: a) single point of contact (one place on website) exists b) ability to communicate directly with provider by electronic means and in a user-friendly manner c) permitting recipients of the service to choose the means of communication, which shall not solely rely on automated tools.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
2. Inquired with Apple management to determine that a point of contact had been identified to recipients of the services.
3. Inspected the Apple DSA dedicated webpage and determined the existence and accessibility of Apple's designated point of contact.
4. Inspected the push history and the site visit history of the Apple DSA dedicated webpage, and confirmed that no significant changes were made to the single point of contact throughout the Engagement Period.
5. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Not applicable.	Not applicable.

Obligation:	Audit criteria:	Materiality threshold:
12.2	Throughout the period, in all material respects: The information needed for recipients of the services to identify their single point(s) of contact was: a) publicly available b) easily identifiable c) easily accessible d) kept up to date.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
2. Inquired with Apple management to determine that a point of contact had been established, and that the roles and responsibilities of the designated contact person or team were clearly defined. Additionally, we determined that monitoring processes were in place during the period to keep the contact information current.
3. Inspected the hyperlinked text labelled 'Head of DSA Compliance' in the 'Designated Point of Contact' section on the DSA webpage, to determine that it provided the designated point of contact's email information, and that contact details were easily accessible and clearly identified.
4. Inspected the website visits history and push history, to determine that the DSA webpage has been active throughout the period and the point of contact information has been kept up to date.
5. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Not applicable.	Not applicable.

Obligation:	Audit criteria:	Materiality threshold:
14.1	Throughout the period, in all material respects: 1. The provider included information on any restrictions that they imposed in relation to the use of their service (Terms and Conditions ('T&Cs')) in respect of information provided by the recipients of the service, in their T&Cs. Through the Engagement Period, the T&Cs included: a) information on any policies, procedures, measures and tools used for the purpose of content moderation, including algorithmic decision-making and human review b) rules of procedure of their internal complaint handling system and enforcement of the T&Cs in recital. 2. The information specified above should be set out in a manner that meets the following criteria: a) clear, plain, intelligible, user-friendly and unambiguous language b) publicly available c) easily accessible d) in a machine-readable format. **Definition of 'clear, plain, intelligible, user-friendly and unambiguous' language:** In a manner that is easily understandable by the average user. Please refer to the audit procedures below for the testing parameter(s) used.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
2. Inspected the following Apple T&Cs: App Review Guidelines, Apple Developer Program License Agreement, Apple Advertising Policies, Apple Advertising Terms of Service, and Apple Media Services T&Cs to determine that they:
   a) included information on restrictions that they impose in relation to the use of their service in clear, plain, intelligible, user-friendly and unambiguous language (testing parameter:

the policies and guidelines were written in plain language without acronyms or complex/technical terminology)

b) were publicly available

c) were easily accessible (testing parameter: the policies and procedures were on Apple's public website and were accessible by anyone on the internet without requiring an account).

3. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
14.2	Throughout the period: The provider informed recipients of any significant change to the T&Cs of the service, including such changes that could directly impact the ability of the recipients to make use of the service, through appropriate means.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
2. Inspected Apple T&Cs to determine that Apple may notify the user on any changes in service, via email or by letter. In case of any changes in T&Cs, these were reported publicly in the form of a press release and updated user acknowledgement communications. Inspected the following T&Cs to determine that, if there were changes during the audit period, communications were published by Apple.

3. App Review Guidelines: last updated on 1 May 2025; inspected the published communications on Apple's Developer News and Updates website, updates were also made on 10 June 2024 and 1 August 2024, and determined changes to any guidelines were outlined in the communications; inspected the archived version from 5 April 2024, and determined that changes to the policy during the period were communicated and there were no material changes during the period.
4. Apple Developer Program License Agreement: last updated on 6 December 2024; inspected the published communications on Apple's Developer News and Updates website, updates were also made on 23 October 2024 and 10 June 2024, and determined changes to any guidelines were outlined in the communications; inspected the archived version from 28 August 2023 and determined that changes to the policy during the period were communicated, and there were no material changes during the period.
5. Apple Advertising Policies: last updated on 26 February 2025; inspected the archived version from 28 August 2023, and determined that there were no material changes during the period.
6. Apple Advertising Terms of Service: last updated on 1 February 2024; inspected the published communications on Apple's Developer News and Updates website, and determined that changes to any guidelines were outlined in the communications; inspected the archived version from 8 August 2023 and determined that changes to the policy were communicated.
7. Apple Media Services T&Cs: last updated on 16 September 2024, and determined that there were no material changes during the period.
8. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	Audit criteria:	Materiality threshold:
14.4	Throughout the period, in all material respects: The provider acted in a diligent, objective and proportionate manner in applying and enforcing the restrictions referred to in 14.1, 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 of Fundamental Rights of the EU. **Definition of 'diligent, objective and proportionate':** Apple has taken measures to: create and maintain a culture of honesty, integrity, and ethical behaviour; clearly communicate expectations; and provide guidance on acceptable behaviour for all employees across all areas of the business. This is set forth in Apple's fundamental principles of the Company's Business Conduct Policy. Noted in the policy is that Apple leads with its values: accessibility, education, environment, inclusion and diversity, privacy, racial equity and justice, and supplier responsibility. All employees are required to complete annual Business Conduct training. Any violation of the policy will be subject to disciplinary action up to and including termination of employment. Please refer to the audit procedures below for testing parameter(s) used.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we evaluated the design and operation of control(s) and performed substantive procedures:

1. Assessed that the design of the policies, processes and controls in place was appropriate to comply with the Specified Requirement.

2. For a sample of app reviews, in accordance with the sampling approach described in Appendix 2, inspected the app review history from the report platform and determined that the review result was provided by reviewers as approved, rejected or escalated; inspected the communication history from the report platform and determined that review results were communicated to developers as of the resolution date.
3. Inspected the training material for new hires into the App Review team; inspected the process to determine that new hires were required to complete the onboarding trainings before beginning work on the App Review process. For all new hires or transfers during the audit period, inspected the final exam results of the onboarding training and determined that all new team members successfully completed their training.
4. Inquired with management and determined that the following mechanisms were in place to apply and enforce the restrictions referred to in paragraph 1:
   a) for apps and advertisements (as well as developers who developed or promoted the apps): App Review process including the review of advertisements and apps
   b) for end users and developers who posted user ratings and reviews or responses: App Rating and Review process.
5. App Review process: inquired with management and determined that the following controls were in place for the provider to act in a diligent, objective and proportionate manner (testing parameter: the App Review team operated with due care and in an unbiased way, so that the restrictions applied to content were balanced against the fundamental rights of all parties and in accordance with Apple's T&Cs) in applying and enforcing the restrictions referred to in 14.1:
   a) inspected various aspects of the App Review process. This included reviewing the outcomes of app reviews to ensure they were categorised correctly as 'approved', 'rejected', or 'escalated', and verifying that each manual review was properly logged with the reviewer's ID, timestamp, and action description.
   b) inspected a sample of apps [CONFIDENTIAL] , in accordance with the sampling approach described in Appendix 2, and noted that the results and findings were documented and shared with relevant teams [CONFIDENTIAL]
6. Inspected a sample of issues reported with apps live on the App Store, in accordance with the sampling approach described in Appendix 2; inspected the app review history from the App Review tool, and determined that the review result was provided by the App Review Compliance team as 'take no action', 'reject an app', 'remove an app from sale' and 'terminate a developer', and that the resolutions were in a diligent, objective and proportionate manner. For each instance when an app was rejected, removed from sale or a developer was terminated, inspected the evidence within the App Review tool and determined that a reason was provided to the developer, by referring to the App Review Guidelines or Sections in the Apple Developer Program License Agreement (DPLA).
7. App Rating and Review process:

   Inspected Apple DSA Transparency Reports and inquired with Apple management to determine that User Generated Content (UGC) undergoes two review processes: automated review screening before reviews are posted in App Store, and manual violation reviews after reviews are posted in App Store. Conducted walkthroughs and performed substantive testing for both processes.

8. Automated review:
   a) inspected IT functionality to understand the mechanisms used to support automated ratings and review processes, and identified that different reasons for removals exist, each governed by distinct rules designed to flag potentially violating content.
   b) inspected a sample of ratings and review removals, in accordance with the sampling approach described in Appendix 2, to determine that the application and enforcement of restrictions were performed diligently, objectively, and proportionately (testing parameter: the Trust and Safety team operated with due care and in an unbiased way, so that the restrictions applied to content were balanced against the fundamental rights of all parties and in accordance with Apple's T&Cs).
9. Manual review:
   a) inquired with Apple management to understand the manual ratings and review removal process and determined that ratings and reviews can be removed for violation of Apple T&Cs. Additionally, users can be restricted from commenting due to mass spamming.
   b) inspected a sample of ratings and review removals and account restrictions, in accordance with the sampling approach described in Appendix 2, and determined that the application and enforcement of restrictions were performed diligently, objectively, and proportionately (testing parameter: the AppleCare team operated with due care and in an unbiased way, so that the restrictions applied to content were balanced against the fundamental rights of all parties and in accordance with Apple's T&Cs).
10. Inspected programme logic to validate that the system functionality was in place for the duration of the audit period.
11. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	Audit criteria:	Materiality threshold:
14.5	Throughout the period, in all material respects: 1. The provider provided the recipients of such services with a summary of the main elements of the T&Cs of the services, including the possibility of easily opting out from optional clauses. 2. The summary was: a) concise b) easily accessible c) machine readable. 3. The summary included available remedies and redress mechanisms, in clear and unambiguous language. **Definition of 'concise':** Free from superfluous detail. **Definition of 'easily accessible':** Publicly available. **Definition of 'machine-readable':** HTML format. **Definition of 'clear and unambiguous':** Easy to understand by the average user. Please refer to the audit procedures below for the testing parameter(s) used.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
2. Inspected the 'redress option' information on Apple's DSA webpage to determine that it was available and segregated on the basis of actions taken.
3. Inspected the summary of T&Cs to determine that the language used was understandable and effectively communicated the available remedies and redress mechanisms to the users, and determined that they are in concise, clear and unambiguous language (testing parameter: the policies and guidelines were written in plain language without acronyms or complex/technical terminology).
4. Inspected the T&Cs website to determine that the summary of T&Cs was easily accessible (testing parameter: the policies and procedures were on Apple's public website and were accessible by anyone on the internet without requiring an account), requiring minimal navigation from the service's main page.

5. Inspected the summary of the T&Cs provided on the DSA webpage, to determine that it was in a machine-readable format. 6. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period. **Changes to the audit procedures during the audit:** Not applicable. **Results of procedures performed, how reasonable assurance was achieved, and conclusion:** There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive** – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
14.6	The provider published its T&Cs in the official languages of all the Member States in which it offers its services.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
2. Inspected the 'choose your country/region' and 'view translations' information on the DSA webpage to determine that applicable DSA T&Cs were available in the official languages of all the Member States in which the audited service offers its services.
3. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit: Not applicable. **Results of procedures performed, how reasonable assurance was achieved, and conclusion:** There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive** – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.	
Recommendations on specific measures: Not applicable.	**Recommended timeframe to implement specific measures:** Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold**:
15.1	Throughout the period, in all material respects: 1. The provider published at least one publicly available transparency report on content moderation in which it engages. 2. The published transparency report(s) met the following criteria: a) in a machine-readable format b) easily accessible c) clear and easily comprehensible. 3. The provider included in the published transparency reports, information enumerated in points (a) to (e) of Article 15.1 in the published transparency reports, summarised as follows: a) information/metrics on orders received from Member States' authorities (including Article 9 and 10 orders), which are categorised by: i. type of alleged illegal content concerned ii. the number of notices submitted by trusted flaggers, and any action taken pursuant to the notices, by differentiating whether the action was taken on the basis of the law or the T&Cs	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

	of the provider iii. median time needed: b) information/metrics on notices submitted in accordance with Article 16 (for hosting services only) c) information/metrics on content moderation at the provider's own initiative d) information/metrics on complaints received through internal complaint-handling systems e) information/metrics on the use of automated means for content moderation. 4. The published transparency report(s) included the measures taken as a result of the application and enforcement of the provider's T&Cs. **Definition of 'machine-readable':** HTML format. **Definition of 'clear' and 'easily comprehensible' information:** In a manner that is easily understandable by the average user. Please refer to the audit procedures below for the testing parameter(s) used.	

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
2. Inquired with management to understand the process for creating and publishing the Apple DSA Transparency Reports.
3. Inspected the DSA webpage to determine that Apple's DSA Transparency Report was available and accessible. EY inspected the transparency reports and determined that:
   a) two reports were published: in August 2024 and in February 2025
   b) they were in a machine-readable format
   c) they were easily accessible (testing parameter: the reports were on Apple's public website and were accessible by anyone on the internet without requiring an account)
   d) they were clear and easily comprehensible (testing parameter: the reports were written in plain language without acronyms or complex/technical terminology) and laid out in sections with clear titles and objectives.

4. Inspected reports published in August 2024 and February 2025 and determined that they contained information required by the DSA, specifically:
   a) inspected 'Section 1: Orders received from EU Member States' in the August 2024 and February 2025 Apple DSA Transparency Reports, to determine that the reports included: the numbers of orders received categorised by the type of illegal content concerned, the Member State issuing the order, and the median time to give effect to the order.
   b) inspected 'Section 2: Notices received through Notice and Action mechanism' in the August 2024 and February 2025 Apple DSA Transparency Reports to determine that the numbers of notices submitted were included in the reports, and the numbers of notices submitted were categorised by:
      i. type of alleged illegal content concerned
      ii. notices submitted by trusted flaggers
      iii. actions taken pursuant to the notices, by differentiating whether the action was taken on the basis of the law or the T&Cs of the provider
      iv. median time needed.
   c) inspected 'Section 3: App Store-Initiated Content Moderation' in the August 2024 and February 2025 Apple DSA Transparency Reports, to determine that reports included: the information about content moderation including the use of automated tools, the measures taken to provide training, as well as content moderation measures taken categorised by type of restriction applied.
   d) inspected 'Section 4 App Store-Initiated Content Moderation' in the August 2024 and February 2025 Apple DSA Transparency Reports, to determine that the reports included the number of complaints in accordance with Article 20.
   e) inspected 'Section 3: App Store-Initiated Content Moderation' in the August 2024 and February 2025 Apple DSA Transparency Reports, to determine that the reports included information about use of automation for content moderation.
5. Inspected evidence reconciling report data to source data.
6. Inspected Management's review of Apple's DSA Transparency Report, and ascertained that the metrics were reviewed and approved by the appropriate stakeholders prior to the issuance of the report on the publicly available website; furthermore, verified that the queries used to pull the metrics were reviewed and approved by the appropriate stakeholders prior to the issuance of the report on the publicly available website.
7. Inspected all queries used by management to report on the metrics in the transparency reports, and validated that the outcomes of those queries from Apple's content moderation system agreed with the publicly available Apple DSA Transparency Reports. This involved the following:
   a) reviewed the data creation process in detail
   b) inspected the queries used and verified that the filters and parameters applied were appropriate
   c) verified that the extracted data matched the corresponding data in the transparency report for consistency and accuracy
   d) reperformed the data table creation and comparison to the transparency report data with no material differences.

8. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period. **Changes to the audit procedures during the audit:** Not applicable. **Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:** There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive** - in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

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

Obligation:	Audit criteria:	Materiality threshold:
16.1	Throughout the period, in all material respects: 1. Provider put in place a mechanism to allow an individual/entity to notify them of information that the individual/entity considers to be illegal content. 2. The mechanism(s): a) is easy to access b) is user-friendly c) allows for submission of notices exclusively by electronic means. **Definition of 'easy to access' and 'user-friendly':** Publicly available and in a manner that is easily understandable by the average user. Please refer to the audit procedures below for the testing parameter(s) used.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we evaluated the design and operation of control(s) and performed substantive procedures:

1. Conducted a walkthrough of the process, and inquired with management to gain an understanding of the mechanisms by which Apple addresses illegal content notices.
2. Inspected a sample of notice data ingested from the notice reporting system, in accordance with the sampling approach described in Appendix 2, to determine that the audited service followed its processes for triaging and taking action on notices.
3. Inquired with management to gain an understanding of the notice intake process for notices submitted by government authorities.
4. Inspected a sample notice to determine that the mechanism was easy to access, user-friendly (testing parameter: the submission form was in plain language without acronyms or complex/technical terminology), and allowed for submission of notices exclusively by electronic means.
5. Inquired with management to gain an understanding that notices are monitored via a quarterly dashboard reporting process.
6. Inspected the dashboards for a sample, in accordance with the sampling approach described in Appendix 2, to determine that they included data on all notices received, triaged, and reviewed in the notice review process, and that any issues with data flows or delayed responses to notifications were identified.

7. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period. **Changes to the audit procedures during the audit:** Not applicable. **Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:** There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive** – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.	
Recommendations on specific measures: Not applicable.	**Recommended timeframe to implement specific measures:** Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
16.2	Throughout the period, in all material respects: The mechanisms referred to in 16.1 facilitated the submission of sufficiently precise and adequately substantiated notices containing the following: a) a sufficiently substantiated explanation of the reasons why the individual or entity alleged the information in question to be illegal content 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 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	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

	d) a statement confirming the bona fide belief of the individual or entity submitting the notice that the information and allegations contained therein were accurate and complete.	

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we evaluated the design and operation of control(s) and performed substantive procedures:

1. Assessed that the design of the policies, processes, and controls in place was appropriate to comply with the Specified Requirements.
2. Conducted a walkthrough of the process and inspected the publicly available content report portal, to determine that it facilitated the submission of sufficiently precise and adequately substantiated notices containing the following:
   a) a sufficiently substantiated explanation of the reasons why the individual or entity alleged the information in question to be illegal content
   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
   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
   d) a statement confirming the bona fide belief of the individual or entity submitting the notice that the information and allegations contained therein were accurate and complete.
3. Inspected the dashboards for a sample, in accordance with the sampling approach described in Appendix 2, to determine that they include data on all notices received, triaged, and reviewed in the notice review process, and any issues with data flows or delayed responses to notifications identified.
4. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	Audit criteria:	Materiality threshold:
16.4	Throughout the period, in all material respects: Where a notice contained the electronic contact information of the individual or entity that submitted it, the provider of hosting services sent a confirmation of receipt of the notice to that individual or entity without undue delay. **Definition of 'undue delay':** Auto-acknowledgement is sent out immediately.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we evaluated the design and operation of control(s) and performed substantive procedures:

1. Assessed that the design of the policies, processes, and controls in place was appropriate to comply with the Specified Requirement.
2. Conducted a walkthrough of the process, and inspected email templates to determine that emails were sent to the individual or entity that submitted the notice with appropriate information, including options for redress.
3. Inspected a sample of notice data ingested through the report process, in accordance with the sampling approach described in Appendix 2, to determine that receipt of notice email was sent to the individual or entity without undue delay.
4. Inspected supporting evidence to validate that the email communications were in place for the duration of the audit period.
5. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Inspected supporting evidence of remediation procedures performed by management after the Engagement Period, including logs to validate that all notices received during the audit period were accounted for and matched to an acknowledgment/decision email.

Assessed the remediation actions taken by management after the Engagement Period, to determine that all required emails were reissued and that additional processes were established to prevent recurrence.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Negative – in our opinion, except for the effects of the material non-compliance described in the following paragraph, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

For a period of three months from September to December 2024, Apple inadvertently did not send confirmation of receipt of the notice to the individual or entity who notified Apple of potential illegal content. The missed confirmations of receipt for this period were identified in January 2025, where said notifiers were sent a confirmation of receipt. This however did not meet the 'without undue delay' criteria. Management performed a full lookback analysis after the Engagement Period, to confirm all delayed notices were subsequently sent, and began the remediation process which was still ongoing after the Engagement Period.	
Recommendations on specific measures: Implement a monthly monitoring process to identify and resolve email failures timely.	**Recommended timeframe to implement specific measures:** 1 June 2025 - 15 August 2025

Obligation:	**Audit criteria:**	**Materiality threshold:**
16.5	Throughout the period, in all material respects: The provider notified the individual or entity of its decision: a) without undue delay b) and provided information on the possibilities for redress. **Definition of 'undue delay':** 4-day turnaround. Once the investigation is complete, individuals or entities are notified of the decision.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we evaluated the design and operation of control(s) and performed substantive procedures:

1. Assessed that the design of the policies, processes, and controls in place was appropriate to comply with the Specified Requirement.
2. Conducted a walkthrough of the process and inspected the email configurations in the automated emailing tool, to determine that the automated responses were configured appropriately per the purpose of the emails. In addition, inspected email templates to determine that emails – containing the appropriate information, including options for redress – were sent to the individual or entity that submitted the notice.
3. Inspected a sample of notice data, in accordance with the sampling approach described in Appendix 2, and determined that notices were provided without undue delay and offered information on the possibilities for redress.
4. Inspected supporting evidence to validate that the email communications were in place for the duration of the audit period.
5. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Inspected supporting evidence of remediation procedures performed by management after the Engagement Period, including logs to validate that all notices received during the audit period were accounted for and matched to an acknowledgment/decision email.

Assessed the remediation actions taken by management after the Engagement Period, to determine that all required emails were reissued and additional processes were established to prevent recurrence.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Negative – in our opinion, except for the effects of the material non-compliance described in the following paragraph, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

For a period of three months from September to December 2024, Apple inadvertently did not send confirmation of its decision to the individual or entity who notified Apple of potential illegal content. The missed confirmations of Apple's decision were identified in January 2025, where said notifiers were sent a confirmation of Apple's decision. This however did not meet the 'without undue delay' criteria. Management performed a full lookback analysis after the Engagement Period, to confirm all delayed notices were subsequently sent, and began the remediation process which was still ongoing after the Engagement Period.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Implement a monthly monitoring process to identify and resolve email failures timely.	1 June 2025 - 15 August 2025

Obligation:	**Audit criteria**:	**Materiality threshold:**
16.6	Throughout the period, in all material respects: 1. The provider processed any notices they received, and made decisions on the information in a timely, diligent, non-arbitrary, and objective manner. 2. For any notices processed by electronic means, the notices sent to individuals or entities indicated that automated means were used for processing or decision-making. **Definition of 'in a timely manner':** 10 working days; some notifications can be complex and require legal or other team input.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

	Definition of 'diligent, non-arbitrary and objective' : Apple has taken measures to: create and maintain a culture of honesty, integrity, and ethical behaviour; clearly communicate expectations; and provide guidance on acceptable behaviour for all employees across all areas of the business. This is set forth in Apple's fundamental principles of the Company's Business Conduct Policy. Noted in the policy is that Apple leads with its values; accessibility, education, environment, inclusion and diversity, privacy, racial equity and justice, and supplier responsibility. All employees are required to complete annual Business Conduct training. Any violation of the policy will be subject to disciplinary action up to and including termination of employment. Please refer to the audit procedures below for testing parameter(s) used.	

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we evaluated the design and operation of control(s) and performed substantive procedures:

1. Assessed that the design of the policies, processes, and controls in place was appropriate to comply with the Specified Requirement.
2. Conducted a walkthrough of the process and inspected a sample of apps reviewed, in accordance with the sampling approach described in Appendix 2, and noted that the results and findings were documented and shared with relevant teams [CONFIDENTIAL]
3. Inspected a sample of issues reported with apps live on the App Store, in accordance with the sampling approach described in Appendix 2; inspected the app review history from the App Review tool, and determined that the review result was provided by the reviewer as 'content removed', 'Third party notified', and 'No action taken', and that the resolutions were performed in a diligent, objective and proportionate manner (testing parameter: the App Review team operated with due care and in an unbiased way, so that the restrictions applied to content were balanced against the fundamental rights of all parties and in accordance with Apple's T&Cs). For each instance when an app was rejected, removed from sale or a developer was terminated, we inspected the evidence within the App Review tool and determined that a reason was provided to the developer, by referring to the App Review Guidelines or sections in the Apple Developer Program License Agreement (DPLA).
4. Inspected a sample of notice data ingested from the report process, in accordance with the sampling approach described in Appendix 2, and tested whether the audited service followed its processes for automated and manual triages for the validation of the notice. If it was determined that notice was valid, we evaluated that the audited service's processes were followed (and appropriately documented) regarding the review and resolution by the notice review team, with resolutions in a timely manner.
5. [CONFIDENTIAL]

6. Inspected email templates to determine that emails – containing appropriate information, including options for redress – were sent to the individual or entity that submitted the notice; inspected a sample of notice data to determine that notifications were sent, in accordance with the sampling approach described in Appendix 2. 7. Inspected the training material for new hires into the notice review team; inspected the process to determine that new hires were required to complete the onboarding trainings before beginning work on the App Review process. For all new hires or transfers during the audit period, we inspected the final exam results of the onboarding training, and determined that all new team members successfully completed their training. 8. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period. **Changes to the audit procedures during the audit:** Not applicable. **Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:** There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive** – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
17.1	Throughout the period, in all material respects, where electronic contact details were known to the provider, and where the content was not deceptive high-volume commercial content, a clear and specific statement of reason was provided to recipients of the service for any of the following restrictions imposed when content was determined to be illegal or incompatible with T&Cs: 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	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

	b) suspension, termination or other restriction of monetary payments c) suspension or termination of services (whole or in part) d) suspension or termination of the recipient's user account.	

Audit procedures and information relied upon:

In order to evaluate the audited provider's compliance with the Specified Requirement, we performed substantive procedures:

1. Conducted a walkthrough of the process, and inquired with management to gain an understanding of the procedures and processes to identify affected recipients of the service when content was determined to be illegal or incompatible with T&Cs.
2. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
3. Inspected, for a sample of recipients of the service, selected in accordance with the sampling approach described in Appendix 2, that Apple provided a clear and specific Statement of Reason (SOR) for any of the following restrictions imposed when content was determined to be illegal or incompatible with T&Cs:
   a) restrictions of the visibility of specific items of information, including removal of content, disabling access to content, or demoting content
   b) suspension, termination or other restriction of monetary payments
   c) suspension or termination of services (whole or in part)
   d) suspension or termination of the recipient's user account.
4. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	Audit criteria:	Materiality threshold:
17.3	Throughout the period, in all material respects: The statements of reason issued by the provider contained the following: a) information on whether the decision entailed either the removal of, the disabling of access to, the demotion of or the restriction of the visibility of the information, or imposed other measures referred to in 17.1, and where relevant, the territorial scope of the decision and its duration b) facts and circumstances relied on in taking the decision c) information on whether the decision was taken pursuant to a notice submitted under Article 16 or based on voluntary own-initiative investigations (where relevant) and, where strictly necessary, the identity of the notifier d) information on the use 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 e) for allegedly illegal content, a reference to the legal ground relied on, and explanation of why the information was considered to be illegal content on that ground f) for alleged incompatibility of the information with the T&Cs of the hosting services, a reference to the contractual ground relied on, and explanations as to why the information was considered to be incompatible with that ground g) clear and user-friendly information on the possibilities of redress available to the recipient, where applicable, through internal complaint-handling mechanisms, out-of-court dispute settlement, and judicial redress. The statement of reason was clear and easily comprehensible, and as precise and specific as reasonably possible under the given circumstances.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited provider's compliance with the Specified Requirement, we performed substantive procedures:

1. Conducted a walkthrough of the process, and inquired with management to gain an understanding of the procedures and processes to include the following information in the SOR issued by Apple:
   a) information on whether the decision entailed either the removal of, the disabling access to, the demotion of or the restriction of the visibility of the information, or imposed other measures referred to in 17.1, and where relevant, the territorial scope of the decision and its duration
   b) the facts and circumstances relied on in taking the decision
   c) information on whether the decision was taken pursuant to a notice submitted under Article 16, or based on voluntary own-initiative investigations (where relevant) and, where strictly necessary, the identity of the notifier
   d) information on the use 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
   e) for allegedly illegal content, a reference to the legal ground relied on, and explanation of why the information was considered to be illegal content on that ground
   f) for alleged incompatibility of the information with the T&Cs of the hosting services, a reference to the contractual ground relied on and explanation as to why the information was considered to be incompatible with that ground
   g) clear and user-friendly information on the possibilities of redress available to the recipient, where applicable, through internal complaint-handling mechanisms, out-of-court dispute settlement, and judicial redress.
2. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
3. Inspected, for a sample of recipients of the service, selected in accordance with the sampling approach described in Appendix 2, that the SOR provided by Apple contained the relevant information described in point 1 above.
4. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Not applicable.	Not applicable.

Obligation:	Audit criteria:	Materiality threshold:
17.4	Throughout the period, in all material respects: The statement of reason provided by the provider was clear and easily comprehensible, and as precise and specific as reasonably possible under the given circumstances. The information should have, in particular, been such as to reasonably allow the recipient of the service concerned to effectively exercise the possibilities for redress referred to in paragraph 3, point (f). **Definition of 'clear and easily comprehensible':** Sufficient to understand by the average user. **Definition of 'precise and specific':** Free from superfluous detail. **Definition of 'reasonably allow':** Provide sufficient information about exercising redress options.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited provider's compliance with the Specified Requirement, we performed substantive procedures:

1. Inquired with management and gained an understanding of the procedures and policies to include the information required by Article 17.3 in the SOR issued by Apple.
2. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
3. For a sample of impacted users of the App Store, selected in accordance with the sampling approach described in Appendix 2, inspected that the SOR provided by Apple contained the relevant information described in Article 17.3 and was clear, easily comprehensible, precise and specific as reasonably possible under the circumstances, and to allow a user of the App Store to effectively exercise the possibilities for redress referred to in Article 17.3(f).
4. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:
There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive** – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Not applicable.	Not applicable.

Obligation:	Audit criteria:	Materiality threshold:
18.1	Throughout the period, law enforcement or judicial authorities of the Member State or Member States were promptly informed when the provider of hosting services became 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 had taken place, was taking place or was likely to take place. **Definition of 'promptly':** Serious incidents are escalated [CONFIDENTIAL] to assess whether there is a credible suspicion of a criminal offence involving a threat to the life or safety of a person or persons. If they are assessed as such they are reported to the appropriate law enforcement agency/EUROPOL within 48hrs where practical. Please refer to the audit procedures below for the testing parameter(s) used.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Conducted a walkthrough of the process, and inquired with management and gained an understanding of the policies concerning suspicion of criminal offences involving a threat to the life or safety of a person or persons, procedures and processes for identifying the appropriate law enforcement or judicial authorities of the Member State or Member States concerned, and notified them of its suspicions and controls in place.
2. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
3. Conducted a walkthrough of the process in place for identifying information giving rise to a

suspicion that a criminal offence involving a threat to the life or safety of a person or persons had taken place, was taking place or was likely to take place (i.e. requirement to make notification), and through one instance when notification was made, including a) which appropriate law enforcement or judicial authorities were identified, b) which information was transmitted and c) documented the time at which the information gave rise to a suspicion and when the notification was made. We also determined that the relevant policies and processes in place were followed for this instance.

4. For a sample, selected in accordance with the sampling approach described in Appendix 2, of all notifications in the Engagement Period flagged as giving rise to a suspicion of a criminal offence involving a threat to the life or safety of a person or persons, inspected that Apple followed its processes. If it was determined that notification was required, evaluated that Apple's policies were followed (and appropriately documented) regarding identifying the appropriate law or judicial authorities, and communicating all the relevant information to the relevant law enforcement or judicial authorities of the Member State or Member States within Apple's timeframe per its policy (testing parameter: within 48hrs after the determination was made that a matter should be reported to a relevant law enforcement or judicial authority).
5. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
18.2	Throughout the period, in all material respects: Instances where the provider could not identify with reasonable certainty the Member State concerned, the law enforcement authorities of the Member State in which the provider is established, or where its legal representative resides or is established, Europol, or both were informed.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Inquired with management and gained an understanding of the policies concerning instances where Apple could not identify with reasonable certainty the Member State concerned, how the law enforcement authorities of the Member State in which the provider is established, or where its legal representative resides or is established, are informed, or how Europol is informed.
2. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
3. Conducted a walkthrough of the process in place for identifying information giving rise to a suspicion that a criminal offence involving a threat to the life or safety of a person or persons had taken place, was taking place or was likely to take place (i.e. requirement to make notification) and through one instance when notification was made, including a) which appropriate law enforcement or judicial authorities were identified, b) which information was transmitted and c) documented the time at which the information gave rise to a suspicion and when the notification was made. We also determined that the relevant policies and processes in place were followed for this instance.
4. For a sample (selected in accordance with the sampling approach described in Appendix 2) of all notifications in the Engagement Period flagged as giving rise to a suspicion of a criminal offence involving a threat to the life or safety of a person or persons, inspected that Apple followed its processes. We evaluated that Apple's policies were followed (and appropriately documented) regarding identifying the appropriate law or judicial authorities and communicating all the relevant information to the relevant law enforcement or judicial authorities of the Member State or Member States within Apple's timeframe per its policy.
5. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Section 3 — Additional provisions applicable to providers of online platforms

Obligation:	Audit criteria:	Materiality threshold:
20.1	Throughout the period, in all material respects: 1. Providers of online platforms provided recipients of the service with access to an effective internal complaint-handling system that enables them to lodge complaints against the following decisions taken by the provider of the online platform: a) whether or not to remove or disable access to or restrict visibility of the information b) whether or not to suspend or terminate the provision of the service, in whole or in part, to the recipients c) whether or not to suspend or terminate the recipients' account d) whether or not to suspend or terminate or otherwise restrict the ability to monetise information provided by the recipients. 2. Recipients of the service were provided access to lodge a complaint for at least 6 months following the decision(s) (starting on the day on which the recipient was informed about the decision pursuant to Art. 16.5 or Art. 17) 3. The internal complaint-handling system allowed submissions of a complaint electronically and free of charge.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
2. Inquired with management, and gained an understanding of the procedures and processes in place for recipients of the App Store to file a complaint against a decision taken by Apple

against the following:

a) whether or not to remove, or disable access, to or restrict visibility of the information
b) whether or not to suspend or terminate the provision of the service, in whole or in part, to the recipients
c) whether or not to suspend or terminate the recipients' account
d) whether or not to suspend, terminate or otherwise restrict the ability to monetise information provided by the recipients.

3. Inspected system evidence to determine that the period of at least 6 months (referred to in paragraph 1) started on the day on which the recipient of the service was informed about the decision taken by Apple.
4. Conducted a walkthrough of the process, and inspected a sample of how recipients of the App Store filed a complaint against a decision taken by Apple, in accordance with the sampling approach described in Appendix 2.
5. Inspected the internal complaint-handling system, to confirm that the system allowed submissions of a complaint electronically and free of charge.
6. Inspected programme logic to validate that the system functionality was in place for the duration of the Engagement Period.
7. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	Audit criteria:	Materiality threshold:
20.3	Throughout the period, in all material respects: The provider's internal complaint-handling system available to users of the service, met the following criteria: a) easy to access b) user-friendly c) enabled and facilitated the submission of sufficiently precise and adequately substantiated complaints. Please refer to the audit procedures below for the testing parameter(s) used.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we evaluated the design and operation of control(s) and performed substantive procedures:

1. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
2. Inquired with management, and gained an understanding of the procedures and processes in place for recipients of the App Store to access and submit a complaint to Apple.
3. Conducted a walkthrough of the process, and inspected a sample of how recipients of the App Store file a complaint against a decision taken by Apple, in accordance with the sampling approach described in Appendix 2.
4. Inspected the internal complaint-handling system, to confirm that the system was easy to access (testing parameter: the complaint portal was on Apple's public website and was accessible by anyone on the internet without requiring an account), user-friendly, and enabled and facilitated the submission of sufficiently precise and adequately substantiated complaints.
5. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive — in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Not applicable.	Not applicable.

Obligation:	Audit criteria:	Materiality threshold:
20.4	Throughout the period, in all material respects: 1. The provider handled complaints submitted through the internal complaint-handling systems in a manner that was timely, non-discriminatory, diligent, and non-arbitrary. 2. For instances in which, after reviewing the complainant's appeal, the provider determined that the original decision was incorrectly made, and the provider reversed its decision without undue delay. **Definition of 'timely, non-discriminatory, diligent, and non-arbitrary':** In a timely non-discriminatory, diligent, and non-arbitrary manner = within 4 days. Diligent, non-arbitrary and objective: see 14.4 above. Please refer to the audit procedures below for the testing parameter(s) used.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we evaluated the design and operation of control(s) and performed substantive procedures:

1. Inquired with management, and determined that handling of all complaints submitted through the internal complaint-handling systems followed the same process.
2. Conducted a walkthrough of the process, and inquired with management to gain an understanding of the mechanisms by which Apple addresses illegal content notices.
3. Inspected a sample of notice data ingested from the notice reporting system, in accordance with the sampling approach described in Appendix 2, to determine that the audited service followed its processes for triaging and taking action on notices.
4. For a sample of notices, including complaints from the notice data ingested from the report process, in accordance with the sampling approach described in Appendix 2, inspected system logs and history to determine that the relevant IT applications and interfaces between the notice submission portal, database, App Review tools and the automated emailing tool were operating effectively as designed.
5. For a sample of notices, including complaints from the notice data ingested from the report process, in accordance with the sampling approach described in Appendix 2, inspected the triage history to determine that they went through automated triage and manual triage with a

primary label of 'valid' or 'invalid' noted, and that they went through the App Review process with a resolution outcome and a date stamp.

6. Inspected that the history of an automated email of acknowledgement of receipt of the notice was sent to the submitter, and that the history of an automated email of responses of the notice was sent to the submitter after resolution, and determined that the complaints were handled in a timely, non-discriminatory, diligent, and non-arbitrary fashion (testing parameter: the review team operated with due care and in an unbiased way, so that the restrictions applied to content were balanced against the fundamental rights of all parties and in accordance with Apple's T&Cs).
7. Inspected the appeals process regarding rejections or developer terminations, to determine that there was an internal complaint-handling system in place.
8. For a sample of appeals, in accordance with the sampling approach described in Appendix 2, inspected the app review history from the report system, and determined that an appropriate action was taken by the App Review team, and that appeals were investigated by the App Review board and results clearly communicated to the relevant parties.
9. For a sample of appeals, in accordance with the sampling approach described in Appendix 2, inspected the app review decision and the timestamps from the review system and determined that, after reviewing the complainant's appeal, if the provider determined that the original decision was incorrectly made, the provider reversed its decision without undue delay, and informed complainants of its decision without undue delay, and determined that the complaints were handled in a timely, non-discriminatory, diligent, and non-arbitrary fashion.
10. Inspected programme logic, to validate that the system functionality was in place for the duration of the audit period.
11. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	Audit criteria:	Materiality threshold:
20.5	Throughout the period, in all material respects: Without undue delay, the provider informed complainants of their decision regarding the complaints lodged pursuant to Article 21, including information related to the possibility of out-of-court dispute settlement or other redress possibilities. **Definition of 'undue delay':** Within 4 days after the investigation is complete and ticket is closed on the system.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we evaluated the design and operation of control(s) and performed substantive procedures:

1. Conducted a walkthrough of the process, and inquired with management to gain an understanding of the mechanisms by which Apple addresses illegal content notices.
2. Inspected a sample, in accordance with the sampling approach described in Appendix 2, of notice data ingested from the notice reporting system, to determine that the audited service followed its processes for triaging and taking action on notices.
3. Inspected the process of appeals regarding rejections or developer terminations, to determine that there was an internal complaint-handling system in place.
4. For a sample of developer appeals, in accordance with the sampling approach described in Appendix 2, inspected the app review history from the report system, and determined that an appropriate action was taken by the app review team, with appeals investigated by the App Review board, and results and information related to out-of-court dispute settlement clearly communicated to the relevant parties.
5. For a sample of developer appeals, in accordance with the sampling approach described in Appendix 2, inspected the app review decision and the timestamps from the review system and determined that, after reviewing the complainant's appeal, if the provider determined that the original decision was incorrectly made, the provider reversed its decision without undue delay, and informed complainants of its decision without undue delay, and determined that the complaints were handled in a timely, non-discriminatory, diligent, and non-arbitrary fashion.
6. Conducted a walkthrough of the process and inspected email templates, to determine that emails – containing appropriate information, including options for redress – were sent to the individual or entity that submitted the notice.
7. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion: There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive** – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.	
Recommendations on specific measures: Not applicable.	**Recommended timeframe to implement specific measures:** Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
20.6	Throughout the period, in all material respects: The provider ensured that decisions made per provision 20.1 were reviewed based upon: a) the supervision of appropriately qualified staff, and not solely on the basis of automated means.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we evaluated the design and operation of control(s) and performed substantive procedures:

1. Conducted a walkthrough of the process and inspected the training material and completion status for new hires during the period, to determine that new hires had completed the required training before beginning work on app review.
2. Inspected the training results for new hires throughout the period, to determine that a pass rate was achieved, and that the provider ensured that decisions made were reviewed based upon the supervision of appropriately qualified staff.
3. Inspected the evidence of app review from the App Review platform and determined that the app review result was provided by the reviewer as approved, rejected or escalated. For each review, inspected the evidence within the App Review platform and determined that the actions were logged against the App Reviewer User ID with a timestamp and description of actions performed.
4. Inspected the process of appeals regarding rejections or developer terminations, as well as inspected a sample of an appeal, in accordance with the sampling approach described in Appendix 2, to determine that decisions were made manually and therefore not solely on the basis of automated means.

5. Inspected a sample of appeals, in accordance with the sampling approach described in Appendix 2, to determine that the review decisions were made in accordance with App Review Guidelines. 6. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period. **Changes to the audit procedures during the audit:** Not applicable. **Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:** There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive** — in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.	
Recommendations on specific measures: Not applicable.	**Recommended timeframe to implement specific measures:** Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
21.1	Throughout the period, in all material aspects: 1. Recipients of the service were permitted to select any certified out-of-court dispute settlement body to resolve disputes related to decisions pursuant to Article 20(1), including those not resolved by means of the internal complaint-handling system. 2. The provider made available information about recipients' access to an out-of-court dispute settlement related to decisions pursuant to Article 20(1) that is: a) easily accessible on provider's online interface b) clear c) user-friendly.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.

2. Inquired with management and gained an understanding of the procedures and processes in place for recipients of the App Store to select any certified out-of-court dispute settlement body to resolve disputes related to decisions pursuant to Article 20(1), including those not resolved by means of the internal complaint-handling system.

3. Inspected the Apple DSA Transparency Report Section 5: Out-of-Court Disputes and determined that no disputes settled out-of-court were reported for the period.

4. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Note: Due to the absence of out-of-court dispute settlements pursuant to Articles 21.1 during the Engagement Period, no testing was performed. We obtained reasonable assurance that the process for out-of-court settlements was established and that the protocol for appropriate actions was in place. Based on the available documentation, we concluded that the process was appropriate and aligned with the requirements of DSA Article 21.1.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
21.2	Throughout the period, in all material aspects: The provider engaged with the selected certified out-of-court dispute settlement body for disputes pursuant to Article 21(1) that were not previously resolved concerning the same information and the grounds of alleged illegality or incompatibility of content.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.

2. Inquired with management and gained an understanding of the procedures and processes in place for recipients of the App Store to select any certified out-of-court dispute settlement body to resolve disputes related to decisions pursuant to Article 20(1), including those not resolved by means of the internal complaint-handling system.

3. Inspected the Apple DSA Transparency Report Section 5: Out-of-Court Disputes and determined that no disputes settled out-of-court were reported for the period

4. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Note: Due to the absence of out-of-court dispute settlements pursuant to Articles 21.2 during the Engagement Period, no testing was performed. We obtained reasonable assurance that the process for out-of-court settlements was established and that the protocol for appropriate actions was in place. Based on the available documentation, we concluded that the process was appropriate and aligned with the requirements of DSA Article 21.2.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
21.5	Throughout the period, in all material aspects: The provider paid the following when an out-of-court dispute settlement body decided the dispute in favour of the recipient of the service: a) all the fees charged by the out-of-court dispute settlement body, and	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the

	b) reimbursements to that recipient for any other reasonable expenses that it has paid in relation to the dispute settlement.	Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
2. Inquired with management and gained an understanding of the procedures and processes in place for recipients of the App Store to select any certified out-of-court dispute settlement body to resolve disputes related to decisions pursuant to Article 20(1), including those not resolved by means of the internal complaint-handling system.
3. Inspected the Apple DSA Transparency Report Section 5: Out-of-Court Disputes and determined that no disputes settled out-of-court were reported for the period.
4. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Note: Due to the absence of out-of-court dispute settlements pursuant to Articles 21.5 during the Engagement Period, no testing was performed. We obtained reasonable assurance that the process for out-of-court settlements was established and that the protocol for appropriate actions was in place. Based on the available documentation, we concluded that the process was appropriate and aligned with the requirements of DSA Article 21.5.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures: Not applicable.	**Recommended timeframe to implement specific measures:** Not applicable.

Obligation:	Audit criteria:	Materiality threshold:
22.1	Throughout the period, in all material respects: The provider's handling of trusted flagger notices met the following criteria: a) trusted flagger notice, for those acting in their designated areas of expertise, was given priority by those tasked with processing notices b) decision was made without undue delay. **Definition of 'priority':** Bypass manual triage and are automatically assigned to the relevant team for review. **Definition of 'undue delay':** Within 7 business days.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we primarily evaluated the design and operation of control(s):

1. Conducted a walkthrough of the process, and inquired with management to determine that notices from trusted flaggers were automatically flagged and routed directly to appropriate teams for review, to prioritise and process notices submitted by trusted flaggers promptly and without undue delay.
2. Inspected system functionality to determine that notices submitted by trusted flaggers were automatically assigned to the relevant team for review.
3. Inspected a sample notice, submitted in accordance with the sampling approach described in Appendix 2, and determined that the notice was automatically flagged and routed directly to the appropriate team for review.
4. Inspected all trusted flagger notices to determine that the notices were given priority, and that a decision was made without undue delay.
5. Inspected program logic to validate that the system functionality was in place for the duration of the audit period.
6. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.	
Recommendations on specific measures: Not applicable.	**Recommended timeframe to implement specific measures:** Not applicable.

Obligation: 23.1	**Audit criteria:** Throughout the period, in all material respects: 1. The provider issued a warning to recipients of the service who were identified as frequently providing manifestly illegal content. 2. After having issued a prior warning, the provider suspended the provision of their service to the recipients who frequently provided manifestly illegal content. 3. The suspensions were levied for a reasonable period of time. **Definition of 'suspend':** Apple defines 'suspension' to be taking down an app from distribution on a storefront. **Definition of 'frequently provide manifestly illegal content':** An app is a manifestly illegal service or is primarily used for the distribution of manifestly illegal content. The developer has not effectively addressed manifestly illegal content and has engaged in repeated manipulative, misleading or fraudulent conduct.	**Materiality threshold:** If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
2. Inquired with management to understand that Apple's App Review process, to terminate users that frequently provide manifestly illegal content in the App Store, was in place throughout the Engagement Period.
3. Inspected the Apple DSA Transparency Report, to determine that Apple had content moderation measures in place and that 'Section 6: Suspensions for Misuse of the Service' summarised the numbers of suspensions made by Apple during the report period – which was

zero; inspected that the Transparency Report stated that the App Store will terminate — rather than merely suspend— the accounts of any user or developer who frequently provides manifestly illegal content in the form of apps or other forms of illegal content.

4. Conducted a walkthrough of the App Review process, and determined that all apps were being reviewed and approved before they were published in App Store. EY inspected a sample of app reviews, in accordance with the sampling approach described in Appendix 2, and determined that reviews were performed and appropriately documented. We conducted a walkthrough of the review of apps being reported with illegal content, and determined that 'terminate a developer' was one potential action taken as a result of the review. We inspected a sample of reported apps, in accordance with the sampling approach described in Appendix 2, and determined that appropriate actions were taken based on app review results.
5. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive — in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
23.2	Throughout the period, in all material respects: 1. The provider issued a warning to individuals, entities, or complainants who frequently submitted notices or complaints that were manifestly unfounded. 2. After having issued a prior warning, the provider suspended, for a reasonable period of time, the processing of notices and complaints submitted by individuals, entities, or complainants who frequently submitted notices or complaints that were manifestly unfounded.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
2. Inspected the internal review procedure documentation, and determined that the audited service had processes in place to manually monitor, warn, and suspend – for 90 days – complainants identified as frequently submitting notices or complaints that were manifestly unfounded through the report portal and internal complaints-handling systems referred to in Articles 16 and 20 respectively.
3. Conducted a walkthrough of the processes in place, and inquired with management, to determine that no complainants had been identified as frequently submitting notices or complaints that were manifestly unfounded, through the report portal and internal complaints-handling systems referred to in Articles 16 and 20 respectively.
4. Inspected a sample of notices from the notice data ingested from the report process, in accordance with the sampling approach described in Appendix 2, and concluded that the audited service's processes and controls were followed for the samples selected, and that no suspension had been taken as an outcome.
5. Inspected a sample of notices, in accordance with the sampling approach described in Appendix 2; inspected the App Review history from the report platform, and determined that an appropriate action was taken by the App Review team, and that notices were investigated by the App Review board, with results documented and communicated to the relevant parties, and that no suspension had been taken as an outcome.
6. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	Audit criteria:	Materiality threshold:
23.3	Throughout the period, in all material respects: 1. The provider's decision to issue a suspension was determined as follows: a) on a case-by-case basis b) timely c) diligently d) objectively. 2. The provider's decision to issue a suspension considered whether the recipient of the service, individual, entity or complainant engaged in the misuse referred to in 23.1 and 23.2. 3. The provider's decision to issue a suspension considered all relevant facts and circumstances available, including: a) the absolute numbers 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) the intention of the recipient of the service, the individual, the entity or the complainant. **Definition of 'timely', 'diligently', and 'objectively':** N/A - There were no instances of suspension during the period, therefore a definition was not provided **Definition of 'given timeframe':** N/A - There were no instances of suspension during the period, therefore a definition was not provided	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies and processes in place was appropriate to comply with

the Specified Requirement.

2. Conducted a walkthrough of the process and inspected procedure documentation, to determine that the audited service has a process in place to suspend the recipient of the service, the individual, the entity, or the complainant that engages in misuse of their content reporting system. The process in place takes into consideration the facts on a case-by-case basis and a decision is reached in a timely manner. Inspected that the Transparency Report states that the App Store will terminate — rather than merely suspend— the accounts of any user or developer who frequently provides manifestly illegal content in the form of apps or other forms of illegal content.
3. Inspected internal review procedure documentation. and determined that the audited service has processes in place to manually monitor, warn, and suspend – for 90 days – complainants identified as frequently submitting notices or complaints that were manifestly unfounded, through the report portal and internal complaints-handling systems referred to in Articles 16 and 20 respectively.
4. Inspected internal review procedure documentation, and determined that criteria used for the suspension decisions include at least the following: (a) the absolute numbers of items of manifestly illegal content or manifestly unfounded notices or complaints, submitted within a given timeframe; (b) the relative proportion thereof in relation to the total number of items of information provided or notices submitted within a given timeframe; (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.
5. Inspected a sample of the notice data ingested from the report process (responsive to Articles 16), in accordance with the sampling approach described in Appendix 2, and concluded that the audited provider's processes and controls were followed for the samples selected, and that no suspension had been taken as an outcome.
6. Inspected a sample of notices (responsive to Article 20), in accordance with the sampling approach described in Appendix 2; inspected the App Review history from the report platform, and determined that an appropriate action was taken by the App Review team, and that notices were investigated by the App Review board, with results documented and communicated to the relevant parties, and that no suspension had been taken as an outcome.
7. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive — in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Not applicable.	Not applicable.

Obligation:	Audit criteria:	Materiality threshold:
23.4	The provider's T&Cs include its policy regarding the misuse referred to in 23.1 and 23.2. The policy is set out in a clear and detailed manner, and includes examples of the facts and circumstances taken into account when assessing whether certain behaviour constitutes misuse, and the duration of the suspension.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
2. Inquired with management, to understand Apple's content moderation measures for assessing whether certain behaviour constitutes misuse, and the duration of the suspension.
3. Inspected the Apple Media Services T&Cs and Apple Developer Program License Agreement, to determine that Apple had clearly defined misuse in its T&Cs, with examples of facts and circumstances provided.
4. Conducted a walkthrough of the process, and performed procedures to evaluate the processes and controls throughout the Engagement Period.
5. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	Recommended timeframe to implement specific measures: Not applicable.
Not applicable.	

Obligation	Audit criteria:	Materiality threshold:
24.1	Throughout the period, in all material respects: The providers published transparency reports included the following information: a) the number of disputes submitted to the out-of-court dispute settlement bodies referred to in Article 21 b) the outcomes of the dispute settlement c) the median time needed for completing the dispute settlement procedures d) the share of disputes where the provider of the online platform implemented the decisions of the body e) the number of suspensions imposed pursuant to Article 23 f) the number of suspensions imposed pursuant to Article 23 that distinguished between suspensions enacted for the provision of manifestly illegal content, the submission of manifestly unfounded notices, and the submission of manifestly unfounded complaints.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
2. Conducted a walkthrough of the process in place for creating and publishing the Apple DSA Transparency Reports.
3. Inspected the DSA webpage to determine that Apple's DSA Transparency Report was available and accessible; inspected the transparency report(s) and determined that:
   a) two reports were published: in August 2024 and in February 2025
   b) in a machine-readable format (HTML Format)
   c) easily accessible (by navigating from the DSA webpage or general search in browser)
   d) clear and easily comprehensible by using plain English and laid out in sections with clear titles and objectives.
4. Inspected the DSA Transparency Report Section 5: Out-of-Court Disputes and determined that no disputes settled out of court were reported for the period.
5. Inspected the Apple DSA Transparency Report, Section 6: Suspensions for Misuse of the Service and determined that the number of suspensions that occurred, by type, was published.

6. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period. **Changes to the audit procedures during the audit:** Not applicable. **Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:** There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive** – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
24.2	Throughout the period, in all material respects: 1. The provider published information on the average monthly active recipients of the service in the Union. 2. The information referenced in part (1) above was published in a publicly available section of its online interface. 3. The information referenced in part (1) above was published by 17 February 2023 and at least once every 6 months thereafter. 4. The average monthly active recipients was calculated as an average over the period of the prior 6 months, and in accordance with the methodology laid out in the delegated acts referred to in 33.3.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
2. Inquired with management and determined that information on the average monthly active recipients of the service in the Union is disclosed within the publicly available Apple DSA

Transparency Report, which was published on the DSA webpage.

3. Inspected the Apple DSA Transparency Report, Section 7: App Store Recipients of the Service, to determine that the existence of publicly available information on Apple's average monthly active recipients of the service in the Union was reported at least once every 6 months, in accordance with Article 33.
4. Inspected evidence reconciling report data to source data.
5. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
24.3	Throughout the period, in all material respects: 1. The provider communicated the information on the average monthly active recipients of the service in the Union referred to in 24.2 to the Digital Services Coordinator and/or the Commission: a) upon their request b) without undue delay. 2. The provider provided the following additional information requested by the Digital Services Coordinator and/or the Commission: a) calculation of the average monthly active recipients of the service in the Union b) explanations and substantiations in respect of the data used.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

	3. The information provided to the Digital Services Coordinator and/or the Commission did not contain personal data.	

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
2. Inquired with Apple management, to confirm whether there had been any requests from the Digital Services Coordinator of establishment and the Commission regarding the average monthly user count information, and determined that no requests under this specific article had been received during the period.
3. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	Audit criteria:	Materiality threshold:
24.5	Throughout the period, in all material respects: 1. The provider attempted submission of the decisions and the statements of reasons referred to in Article 17.1 to the Commission 2. The provider's attempted submissions referenced in part (1): a) were attempted without undue delay b) were attempted in a machine-readable format c) did not contain personal data. **Definition of 'without undue delay':** Submission is attempted on a daily basis. **Definition of 'machine readable':** CSV and HTML format.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we evaluated the design and operation of control(s) and performed substantive procedures:

1. Assessed that the design of the policies, processes, and controls in place was appropriate to comply with the Specified Requirement.
2. Conducted a walkthrough of the process and inquired with Apple management, to understand the process of submitting decisions and SORs referred to in Article 17.1 to the Commission, and determined that decisions and statements of reasons were submitted to the Commission on a daily basis in a machine-readable format.
3. Inspected the DSA Transparency Database to verify the attempted submission of decisions and SORs by Apple.
4. Inspected a sample of Apple's attempted submissions to the DSA Transparency Database, in accordance with the sampling approach described in Appendix 2, and determined that they:
   a) attempted submission without undue delay
   b) were submitted in a machine-readable format
   c) do not contain personal data.
5. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless

denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive** – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.	
Recommendations on specific measures: Not applicable.	**Recommended timeframe to implement specific measures:** Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
25.1	Throughout the period, in all material respects: The provider did not design, organise, or operate its online interface in a manner which: a) deceived or manipulated the users b) distorted or impaired the ability of users to make free and informed decisions. **Definition of 'materiality distorts or impairs':** To not deceptively interfere with choice disclosures, which should be clear and conspicuous.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we evaluated the design and operation of control(s) and performed substantive procedures:

1. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
2. Inquired with management to understand that the App Store is designed and operated based on the guidelines and processes described in the App Store T&Cs, which prevent the audited service from deceiving or manipulating recipients of the service or impairing their ability to make free and informed decisions, through the enforcement of app review and recommender systems processes and controls.
3. For a sample of app reviews, in accordance with the sampling approach described in Appendix 2, inspected the app review history from the report platform and determined that the review result was provided by reviewers as approved, rejected or escalated. For each manual review, inspected the evidence within the report platform and determined that the actions were logged against the app reviewer user ID with a timestamp, and description of actions performed. We inspected the communication history from the report platform and determined that review results were communicated to developers as of the resolution date.

4. For a sample, in accordance with the sampling approach described in Appendix 2, inspected the evaluation history and determined that management's control operated to review apps on a weekly basis, with evaluation results documented appropriately. For each evaluation, inspected the email history and determined that evaluation findings were shared with Training teams, Managers and Senior Managers. [CONFIDENTIAL]

5. Inspected the training material for new hires into the App Review team; inspected the process, to determine that new hires were required to complete the onboarding training before beginning work on the App Review process. For all new hires or transfers during the audit period, inspected the final exam results of the onboarding training, and determined that all new team members successfully completed their training.
6. For a sample of instances of issues reported with apps live on the App Store, in accordance with the sampling approach described in Appendix 2, inspected the app review history from the report platform and determined that the review result was provided by the app reviewer as 'take no action', 'reject an app', 'remove an app from sale' and 'terminate a developer', and that the resolutions were performed in a diligent, objective and proportionate manner. For each instance when an app was rejected, removed from sale or a developer was terminated, inspected the evidence within the report platform and determined that a reason was provided to the developer, by referring to the App Review Guidelines or Sections in Developer Program License Agreement.
7. Inspected the Apple Media Services T&Cs, App Store & Privacy, and the Apple Developer Program License Agreement, to determine that they included information on the recommender systems used, parameters that are fed to recommender systems (including the importance of parameters and reason for importance), and options for users to modify these parameters. Performed a test of a sample, in accordance with the sampling approach described in Appendix 2, to determine that users could modify personalised recommendations by turning them on/off.
8. Inspected the recommender system functionality, including data ingestion, to determine that data used in providing recommendations was consistent with parameters disclosed in the above T&Cs.
9. Inspected the system functionality for a sample of users, in accordance with the sampling approach described in Appendix 2, to determine that the main parameters being used for the personalisation were the main parameters that were specified in Apple's T&Cs.
10. Conducted a walkthrough of the recommender system to determine that application controls, including IT controls, were involved in the recommender process.
11. Inspected the Apple 'App Store & Privacy' agreement to determine that the options to modify (in this case, opt-out of) the personalisation features were available. In addition, inspected the step-by-step process listed to turn off personalisation, to determine that it was in plain and intelligible language.
12. EY inspected a sample of apps selected from the App Store, in accordance with the sampling approach described in Appendix 2, and:
    a) For the apps selected to download, determined that there was no prominence given to choices made when selecting an app to purchase, and that the apps downloaded without any interference of alternative suggestions or pop-ups.

b) For the apps selected to download, determined that there were no repeated requests for choices in relation to the selection and download or purchase of the apps that have already been made.

c) For the apps selected to download, we determined that there was no interference with choices made, and that the process to purchase and download the respective apps was not more time-consuming than others.

d) Determined that it was not unreasonably difficult to discontinue the purchase of the selected app, as tapping on the cancel button immediately discontinued the purchase.

13. Performed user interface testing procedures through inspection of the App Store and third-party apps purchase and usage process:

a) Searched and downloaded a sample of third-party apps from the App Store and subscribed to a monthly recurring service from within each of the apps, in accordance with the sampling approach described in Appendix 2.

b) Inspected the App Store and determined that the subscriptions were listed under the active subscriptions within the App Store.

c) Terminated the subscription from within the App Store under active subscriptions, and determined that the procedure for terminating the service was not more difficult than subscribing to it for the sample of apps selected.

14. Inspected the App Store settings and observed that a user has the option to opt out of personalised ads and personalised recommendations on devices, by turning the personalised ads and personalised recommendations off, to disallow any profiling data being used, and determined that it was not very difficult to change these default settings from within the App Store.

15. Inspected program logic to validate that the system functionality was in place for the duration of the audit period.

16. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	Audit criteria:	Materiality threshold:
26.1	Throughout the period, in all material respects: 1. Each advertisement presented on the online interface was designed to enable the individual recipient of the service to be able to identify: a) whether the information was an advertisement b) that the natural or legal person on behalf of the advertisement was presented c) the natural or legal person who paid for the advertisement, if different from the natural or legal person referred to in point (ii) d) the targeting parameters used to identify the user, and how the user could change those parameters. 2. The provider has ensured that the information above was presented: a) in a clear, concise and unambiguous manner b) in real time. **Definition of 'clear, concise and unambiguous manner':** Advertisements can be identified by 'Ad' marks, which are blue labels and differentiable background colour for apps in the App Store. The information regarding the natural or legal person is displayed clearly in the App Information page. The targeting parameters used to identify the user, and how the user can change those parameters, are clearly stated in the personalisation setting. **Definition of 'meaningful information':** Information regarding parameters used to determine the targeting users of ads, including birth year, gender, and location. **Definition of 'easily accessible':** The recipient of the service can access all	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

	relevant information about the advertisement by clicking on the blue 'Ad' mark.	

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we evaluated the design and operation of control(s) and performed substantive procedures:

1. Assessed that the design of the policies, processes, and controls in place was appropriate to comply with the Specified Requirement.
2. Inquired with management to understand that Apple's process for serving ads in the App Store involved promoting apps within the storefront, which were clearly labelled as advertisements, and that the only advertising on the App Store was ads for specific apps. All App Store advertisements were easily identifiable with a prominent 'Ad' mark.
3. Inspected process documentation to understand how Apple segments users targeted for advertisements. If the user had turned on Personalised Ads, an anonymised user ID was transmitted to Ad Platforms along with anonymised user segments information. If Personalised Ads was turned off or disabled, no anonymised user ID was created and no user segment data was transmitted to the Ad Platforms.
4. Inquired with management to determine that advertisements appear in four placements within the App Store and were identified by a differentiable background colour as well as a blue label 'Ad' (the 'Ad' mark). The tappable 'Ad' mark allowed users to see targeting criteria used for delivery of ads, and provided visibility into information used to serve the ad and how users could change their preferences.
5. Inspected a sample ad in the App Store by clicking on the interactive 'Ad' mark and determined that it provided the user with the targeting criteria used for delivery of ads, and provided visibility into information used to serve the ad, and how users could change their preferences.
6. Inspected the system functionality to understand the mechanism for identifying ads in the four placements, to determine that all advertisements were following the above process.
7. Conducted a walkthrough of the process and inspected a sample of ads in the App Store user interface, in accordance with the sampling approach described in Appendix 2, and determined the following:
   a) Advertisements appeared in four placements within the App Store and were identified by a differentiable background colour as well as a blue label 'Ad' (the 'Ad' mark)
   b) The natural or legal person on whose behalf the advertisement was presented or who paid for the advertisement was clearly listed on the app detail page.
8. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable

assurance. **Positive** – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.	
Recommendations on specific measures: Not applicable.	**Recommended timeframe to implement specific measures:** Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
26.2	Throughout the period, in all material respects: 1. The provider has provided the functionality to recipients of the service to self-declare its content as containing commercial communications. 2. The provider has ensured that recipients of the service can identify, in a clear and unambiguous manner, that content submitted by other recipients of the service is a commercial communication or contains commercial communications. 3. The provider has ensured that recipients of the service can make the identification described in part (2), in real time. **Definition of 'clear, concise and unambiguous manner':** 'Ad' marks can be evidently identified by blue labels and differentiable background colour for Apps in the App Store.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we evaluated the design and operation of control(s) and performed substantive procedures:

1. Assessed that the design of the policies, processes, and controls in place was appropriate to comply with the Specified Requirement.
2. Inquired with management and determined that the app itself was the only commercial communications in place for App Store; inquired with management to understand that Apple's process for serving ads in the App Store involved promoting apps within the storefront, which were clearly labelled as advertisements, and that the only advertising on the App Store was ads for specific apps. All App Store advertisements were easily identifiable with a prominent 'Ad' mark.
3. Inspected process documentation to understand how Apple segments users targeted for advertisements. If the user had turned on Personalised Ads, an anonymised user ID was

transmitted to Ad Platforms along with anonymised user segments information. If Personalised Ads was turned off or disabled, no anonymised user ID was created and no user segment data was transmitted to the Ad Platforms.

4. Inquired with management to determine that advertisements appeared in four placements within the App Store and were identified by a differentiable background colour, as well as a blue label 'Ad' (the 'Ad' mark). The tappable 'Ad' mark allowed users to see targeting criteria used for delivery of ads, and provided visibility into information used to serve the ad, and how users could change their preferences.
5. Inspected a sample ad in the App Store by clicking on the interactive 'Ad' mark, and determined that it provided the user with the targeting criteria used for delivery of ads, and provided visibility into information used to serve the ad, and how users could change their preferences.
6. Inspected the system functionality, to understand the mechanism for identifying ads in the four placements, to determine that all advertisements were following the above process.
7. Conducted a walkthrough of the process and inspected a sample of Ads in the App Store user interface, in accordance with the sampling approach described in Appendix 2, and determined that 'Ad' marks were easily recognisable, consistently placed, and clickable, enabling the users to:
   a) self-declare their content as containing commercial communications
   b) clearly and unambiguously identify content submitted by other recipients as commercial communication
   c) make this identification in real-time.
8. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	Audit criteria:	Materiality threshold:
26.3	Throughout the period, in all material respects: The provider did not present advertisements to recipients of the service based on: profiling, defined in Art. 4(4) of Regulation (EU) 2016/679 using special categories of personal data, referred to in Art. 9(1) of Regulation (EU) 2016/679.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
2. Inspected process documentation to understand how Apple segments users targeted for advertisements. If the user had turned on Personalised Ads, an anonymised user ID was transmitted to Ad Platforms along with anonymised user segments information. If Personalised Ads was turned off or disabled, no anonymised user ID was created, and no user segment data was transmitted to the Ad Platforms.
3. Inspected the Apple Search Ads policy to determine that the following data was used for targeting audience: devices, customer types, demographics, locations, and ad scheduling, and therefore determined that the provider did not present advertisements to recipients of the service based on:
   a) profiling, defined in Art. 4(4) of the EU GDPR
   b) using special categories of personal data, referred to in Art. 9(1) of the EU GDPR.
4. Inspected program logic to validate that the system functionality was in place for the duration of the audit period.
5. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Not applicable.	Not applicable.

Obligation:	Audit criteria:	Materiality threshold:
27.1	Throughout the period, in all material respects: 1. The provider's T&Cs, included: a) the main parameters used in their recommender systems b) options to modify or influence those main parameters. 2. The T&Cs related to the main parameters and options to modify, as referenced in part (1), were written in plain and intelligible language. **Definition of 'plain and intelligible language':** Easy to understand by the average user.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
2. Inspected the Apple Media Services T&Cs, App Store & Privacy, and the Apple Developer Program License Agreement to determine that they included information on the recommender systems used, parameters that are fed to recommender systems (including the importance of parameters and reason for importance), and options for users to modify these parameters. We performed a test of a sample, in accordance with the sampling approach described in Appendix 2, to determine that users could modify personalised recommendations by turning them on/off.
3. Inspected the recommender system functionality, including data ingestion, to determine that data used in providing recommendations was consistent with parameters disclosed in the above T&Cs.
4. Inspected the system functionality for a sample of users, in accordance with the sampling approach described in Appendix 2, to determine that the main parameters being used for the personalisation were the main parameters that were specified in Apple's T&Cs.
5. Conducted a walkthrough of the recommender system to determine that application controls, including IT controls, were involved in the recommender process.
6. Inspected the Apple 'App Store & Privacy' policy to determine that the options available to modify (in this case, opt-out of) the personalisation features were available. In addition, inspected the listed step-by-step process to turn off personalisation, to determine that it was

in plain and intelligible language.

7. Inspected program logic to validate that the system functionality was in place for the duration of the audit period.
8. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
27.2	Throughout the period, in all material respects: The provider's T&Cs for the main parameters referenced in article 27.1, included: a) the criteria which are 'most significant' in determining the information suggested to the recipient of the service b) reasons for the relative importance of those parameters.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we evaluated the design and operation of control(s) and performed substantive procedures:

1. Assessed that the design of the controls, policies and processes in place was appropriate to comply with the Specified Requirement.
2. Inspected the App Store Account settings view for an account and determined that the audited service provided the criteria and parameters used to recommend apps. Noted that the audited service also stated the reason for providing recommendations.
3. Inspected the Apple 'App Store & Privacy' policy, to determine that the audited service described in detail the main parameters used in its recommender systems, as well as

describing their importance.

4. Inspected system functionality related to a user's taste profile, to determine that the main parameters being used for the personalisation were the main parameters that were specified in Apple's T&Cs. Noted no preferential recommendations based on any one parameter.
5. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
27.3	Throughout the period, in all material respects: 1. The provider made available a functionality within its recommender system that allowed the recipient to select and modify their preferred options. 2. There were no restrictions on the user's ability to make the modifications; modifications could be made at any time. 3. The functionality described in part (1) was directly and easily accessible from the specific section of the online platform's online interface where the information is prioritised. **Definition of 'directly and easily accessible':** Easy to find and use in the user interface.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we evaluated the design and operation of control(s) and performed substantive procedures:

1. Inspected a sample for an account which had the personalised recommendations toggled off, in accordance with the sampling approach described in Appendix 2, and determined that the recommendations in the App Store were compatible with an account that was opted-out of personalised recommendations. Additionally, EY inspected an account that had opted-in to receive personalised recommendations in the App Store, and determined that the recommendations shown for this account were consistent with the user's taste profile, based on personal interests and use history unique to the user.
2. Inspected the Apple 'App Store & Privacy' policy to determine that the options available to modify (in this case, opt-out of) the personalisation features were available. In addition, inspected the step-by-step process listed to turn off personalisation, to determine that it was in plain and intelligible language. Performed a test of a sample, in accordance with the sampling approach described in Appendix 2, navigating to the personalisation toggle to determine that a user was able to freely modify their preferred options at any time, with no restrictions.
3. Inspected the App Store view for the child account and determined that the recommendations were compatible with an account that was opted-out for personalised recommendations. Through further inspection, noted that child accounts were automatically opted out of personalisation recommendations by default.
4. Inspected the App Store view for an account that had personalised recommendations toggled off, and determined that the recommendations in the App Store were compatible with an account that was opted-out of personalised recommendations. Additionally, inspected an account that had opted-in to receive personalised recommendations in the App Store, and determined that the recommendations shown for this account were consistent with the user's taste profile, based on personal interests and use history unique to the user.
5. Inspected program logic to validate that the system functionality was in place for the duration of the audit period.
6. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	Audit criteria:	Materiality threshold:
28.1	The provider put in place appropriate and proportionate measures to ensure the privacy, safety, and security of minors who use their services. **Definition of 'appropriate and proportionate':** Taking into account that the App Store is not directed at, or predominantly used by minors, Apple maintains a range of controls to ensure that minors are protected, combined with all apps on the App Store having been subject to automated and human review. **Definition of 'high level':** Meeting what is required by law.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we evaluated the design and operation of control(s) and performed substantive procedures:

1. Inquired with management and confirmed that Apple has assessed in its 2024 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 measures.
2. Inspected system functionality to determine that users under 13 were restricted from receiving advertisements and users under 18 were restricted from receiving personalised ads, thereby maintaining compliance with Apple's minor protection policy.
3. Inspected system functionality to determine that no ads were served to users under 13 and that the personalised ads toggle was disabled for users under 18.
4. Selected a sample, in accordance with the sampling approach described in Appendix 2, and inspected evidence for minor accounts to determine that no ads were shown to the under 13 account, and the personalised ads toggle was disabled for the under 18 account.
5. Inspected program logic to validate that the system functionality was in place for the duration of the audit period.
6. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures: Not applicable.	Recommended timeframe to implement specific measures: Not applicable.

Obligation:	Audit criteria:	Materiality threshold:
28.2	For recipients of the service who the provider determined, with reasonable certainty, to be a minor, the provider did not advertise based on profiling as defined in Article 4, point (4), of Regulation (EU) 2016/679, using personal data of the recipient. **Definition of 'reasonable certainty':** Determined through user account information. Note: 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.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we evaluated the design and operation of control(s) and performed substantive procedures:

Apple Search Ads doesn't serve ads to any user whose Apple ID is registered to a minor under 13 years of age.

1. Conducted a walkthrough of the process and inquired with management and confirmed that Apple's minor protection policy, as detailed in the 'Apple Search Ads and Privacy', includes appropriate and proportionate measures to ensure the privacy, safety, and security of minors. The policy explicitly states that personalised ads are disabled for users under 18, and that no ads are served to users under 13.
2. Inspected system functionality to determine that users under 13 are restricted from receiving advertisements, and users under 18 are restricted from receiving personalised ads, thereby maintaining compliance with Apple's minor protection policy.
3. Inspected the supporting IT functionality related to the logic preventing personalised ads to users under 13; confirmed that Apple collects no data from users under 13 and that the architecture is designed so that if a user under 13 attempts to generate an ad request, the client code returns an error, preventing any ad request from being made to Apple's server. Consequently, no ads are displayed to the device of users under 13.
4. Inspected the daily test scripts that Apple uses to verify that no ads are served to users under 13 and that the personalised ads toggle is disabled for users under 18. The scripts check the age flags (U13 and U18) and validate that no ads are requested or served to users under 13 and that the personalised ads option is disabled for users under 18.
5. Performed independent transactional tests, specifically, EY logged into minor accounts and confirmed that no ads were shown to the under-13 account, and the personalised ads toggle was disabled for the under-18 account.

6. Inspected program logic to validate that the system functionality was in place for the duration of the Engagement Period. 7. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period. **Changes to the audit procedures during the audit:** Not applicable. **Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:** There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive** – in our opinion, the audited service complied with the Specified Requirement during the Engagement 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

Obligation:	Audit criteria:	Materiality threshold:
30.1	Throughout the period, in all material respects: The provider obtained the following information from all traders prior to allowing traders to offer their products or services on the provider's online platforms: a) trader's name b) trader's address c) trader's telephone number d) trader's email address e) copy of trader's ID documentation (or any other electronic ID as defined in Article 3 of Regulation (EU) No 910/2014) f) trader's payment account details g) where the trader is registered in a trade register or similar public register, the trade register where the trader is registered, and the registration number or equivalent means of identification in that register h) self-certification by the trader committing to only offer products/ services that comply with the applicable rules of Union Law.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to any of the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we evaluated the design and operation of control(s) and performed substantive procedures:

1. Assessed that the design of the policies, processes, and controls in place was appropriate to comply with the Specified Requirement.
2. Conducted a walkthrough to gain an understanding of how Apple obtained the required information from traders prior to allowing them to offer their services on the App Store during the Engagement Period, and verified that Apple collected, where applicable to the trader, the trader's name, address, telephone number, email address, a copy of the trader's ID documentation, payment account details, data universal number system ("DUNS"), and self-certification using the web portal App Store Connect that allowed traders to submit the required information.
3. Inspected the trader declaration process and verified that the web portal App Store Connect that allows traders to submit the required information included a mandatory step to declare

status as either a 'trader' or a 'non-trader'.

4. Evaluated the system-generated log of all DSA-compliant traders added during the Engagement Period, and verified that, for a sample of traders selected in accordance with the sampling approach described in Appendix 2, each item per the requirements of Article 30(1) was provided prior to the launch of the trader's services on the App Store. Reviewed underlying database information of the trader's individual profile on the platform, and noted that each required data element had a status of 'Verified', indicating that the data element had been both collected and independently verified by Apple.
5. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive — in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
30.2	Throughout the period, in all material respects: 1. Upon receiving the information from the trader referred to in 30.1, the provider assessed whether the information gathered in accordance with 30.1 was reliable and complete. 2. The provider performed the assessment referenced in part (1) above, prior to allowing the trader to use its platform. 3. For all traders already offering products or services on the provider's platform on or before 17 February 2024, the provider made best efforts to obtain the information described in 30.1 from these traders within 12 months.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to any of the audit criteria.

	4. For instances in which the traders failed to provide the information within 12 months, the provider suspended the provision of its services to traders until such time that all of the required information specified in 30.1 was provided. **Definition of 'best efforts':** Apple assesses identity information with a mix of automated and human reviewer checks once at enrolment, before a provider uses App Store Connect, and again if they self-identify as a trader and wish to display information that deviates from the identity information they provided at enrolment. Both assessments follow standard procedures that are substantively the same. Where the developer is a company entity, Apple requires a DUNs number and verifies the identity information against that in the Dunn & Bradstreet database. Where the developer is an individual, they must submit documentation for Apple to assess against. Apple attempts to verify that the document source, is of an official and reputable source and that the data entered by the provider matches the data on the provided documentation.	

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we evaluated the design and operation of control(s) and performed substantive procedures:

1. Assessed that the design of the policies, processes and controls in place was appropriate to comply with the Specified Requirement.
2. Conducted a walkthrough and inquired with management to gain an understanding of the trader verification process during the Engagement Period. Traders must complete a profile for initial verification of their name, address, and registry information, while the data universal number system ("DUNS") number is automatically checked against the Dun & Bradstreet (D&B) registry. Phone numbers and email addresses are verified with two-factor authentication, unless the provider opts for document-based verification instead. Upon successful compliance verification, a trader was permitted to offer their products or services on the App Store via an automated process initiated at regular intervals. For traders already offering products or services on the App Store on or before 17 February 2024, they must complete the trader verification process within 12 months.
3. Selected a sample of traders from a system-generated log in accordance with the sampling approach described in Appendix 2, and confirmed that Apple performed verification

procedures to validate the information provided, such as independently verifying the DUNS number and the email address and phone number provided through two-factor authentication. We further verified Apple's verification procedures by noting that each data element had a status of 'Verified' within the log of trader information, indicating that the data element had been verified successfully.

4. Inspected the app availability logic that determines whether an app's availability should be restricted or allowed, and confirmed that all data elements were required to be successfully verified prior to the launch of any services on the platform, unless the trader was already offering products or services on the App Store on or before 17 February 2024, in which case they had 12 months to undergo the trader verification process.
5. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
30.3	Throughout the period, in all material respects: 1. For instances in which the provider obtained sufficient indications or reason to conclude that the information required to be obtained from traders referenced in Article 30.1 is inaccurate, incomplete, or not up to date, the provider requested the concerned traders to correct, update or provide missing information without delay or within the period of time set out by the Union and national law, if applicable. 2. The provider swiftly suspended traders from offering its products or services	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

	to consumers located in the EU for traders that did not provide or correct the requested information. **Definition of 'without delay':** 14 business days from request from Apple. **Definition of 'swiftly':** Within 21 days.	

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we evaluated the design and operation of control(s) and performed substantive procedures:

1. Assessed that the design of the policies, processes, and controls in place was appropriate to comply with the Specified Requirement.
2. Conducted a walkthrough and inquired with management to gain an understanding of: how Apple determined that they have obtained sufficient indications or reason to believe that the information required from traders was inaccurate, incomplete, or not up-to-date; how traders were notified when they needed to remedy incorrect information; the turnaround time for traders to provide the correct information; and how traders' ability to offer services on the App Store was suspended when the information was not corrected. We determined that in the event of a trader failing the verification procedures performed by Apple, the trader would have been suspended from offering services on the platform until the data was verified as complete and accurate; however the trader would have retained access to the web portal App Store Connect throughout the re-verification process.
3. For a sample of instances in which Apple concluded that the information required to be obtained from traders referenced in Article 30.1 was inaccurate, incomplete, or not up to date, in accordance with the sampling approach described in Appendix 2, inspected that Apple requested the concerned traders to correct, update or provide missing information within 14 business days from that request.
4. For a sample of traders who had failed to correct or complete the information that Apple concluded to be inaccurate, incomplete, or not up to date within 14 days from the request, in accordance with the sampling approach described in Appendix 2, inspected the communication sent by Apple to the trader and confirmed that the outcome was recorded by Apple.
5. For a sample of traders who did not provide or correct the requested information within 14 business days, in accordance with the sampling approach described in Appendix 2, inspected whether Apple swiftly suspended the trader from offering its products or services to consumers located in the EU.
6. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion: There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive** – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.	
Recommendations on specific measures: Not applicable.	**Recommended timeframe to implement specific measures:** Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
30.4	Throughout the period, in all material respects: The provider provided suspended traders with access to the provider's platform to lodge complaints as provided in Articles 20 and 21 of the DSA.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to any of the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we evaluated the design and operation of control(s) and performed substantive procedures:

1. Assessed that the design of the policies, processes, and controls in place was appropriate to comply with the Specified Requirement.
2. Conducted a walkthrough and inquired with management, to understand the process for notifying traders of the suspension of their ability to offer services on the platform and the measures these traders had to take to restore the said privilege. We determined that in the event a trader failed the verification procedures performed by the provider, the trader's ability to offer services on the platform was suspended until the data was verified as complete and accurate; however the trader retained access to the web portal App Store Connect to provide the necessary data required throughout the re-verification process. Traders were notified of any discrepancies found in their information via a failure notice email, which included a link to resubmit the trader contact information or to visit the support page.
3. Inspected the complaint-handling system to confirm that the system was easy to access by developers, user-friendly, and enabled and facilitated the submission of sufficiently precise and adequately substantiated complaints by developers.
4. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit: Not applicable. **Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:** There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive** – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.	
Recommendations on specific measures: Not applicable.	**Recommended timeframe to implement specific measures:** Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
30.5	Throughout the period, in all material respects: With respect to traders' information obtained pursuant to 30.1 and 30.2, the provider: a) stored the information in a secure manner b) stored the information for a period of 6 months after the end of the contractual relationship with the trader c) deleted the information at the end of the 6-month period.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to any of the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we evaluated the design and operation of control(s) and performed substantive procedures:

1. Assessed that the design of the policies, processes, and controls in place was appropriate to comply with the Specified Requirement.
2. Conducted a walkthrough and inquired with management, to gain an understanding of the trader data collection and storage process, system and database involvement, retention policies and data deletion logging; understood that trader data collection occurred through App Store Connect where traders provided required information as per Article 30.1 and Article 30.2. Following expiration of a developer's contract, deletion of contact information will be triggered after the 6-month data retention requirement. The deletion of trader information would be logged, and management noted that it can generate a report detailing the IDs and deletion dates of removed traders.
3. Verified adherence to the data retention policy by inspecting the configuration settings, which confirmed a retention period parameter was set to '183' or equivalent to 6 months pursuant

to the requirement of this Article.

4. Inspected that there were no contractual relationships that ended within the Engagement Period in which the information obtained, pursuant to 30.1 and 30.2, where the 6-month period lapsed for information to be deleted.
5. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
30.6	Throughout the period, in all material respects: The provider did not disclose trader information to any third parties unless required by law, Member States' competent authorities, or the European Commission.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to any of the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we evaluated the design and operation of control(s) and performed substantive procedures:

1. Assessed that the design of the policies, procedures, and controls in place was appropriate to comply with the Specified Requirement.
2. Conducted a walkthrough to gain an understanding of the process for disclosing trader information to third parties, including any required approvals before disclosure can be made, and whether these instances were logged.
3. Inquired with the audited service, noting that there had been no third-party requests for trader information. Inspected internal policies and validated that sensitive information of traders - such as payment details - is required to be encrypted, restricted to authorised personnel, and is prohibited from being sold to third parties.

4. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
30.7	Throughout the period, in all material respects: For each product or service hosted on its online platform, the provider presented the information referred to in Article 30.1, points (a), (d) and (e): a) on the online platform's interface where the product service is presented b) in a clear, easily accessible and comprehensible manner. **Definition of 'easily accessible':** The recipient of the service can access all relevant information about the trader by clicking on the app in the App Store.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to any of the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we evaluated the design and operation of control(s) and performed substantive procedures:

1. Assessed that the design of the policies, processes, and controls in place was appropriate to comply with the Specified Requirement.
2. Inquired with management and gained an understanding of the procedures and processes to appropriately present the information referred to in Article 30.1, points (a), (d) and (e) on the product page of the App Store.
3. For a sample of confirmed traders, in accordance with the sampling approach described in Appendix 2, inspected whether the audited service presented the information referred to in Article 30.1 points (a), (d) and (e):

   a) on the App Store where the product or service is presented

b) in a clear, easily accessible and comprehensible manner through reviewing the information that is published on the App Store.

4. Through our inspection of evidence for our selected sample, in accordance with the sampling approach described in Appendix 2, we identified that there were traders on the App Store who did not have the information referred to in Article 30.1, points (a), (d) and (e) presented on the App Store.
5. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Performed procedures to review the remediation actions taken as per 17 February 2025. See further details below.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Negative - In our opinion, except for the effects of the material non-compliance described in the following paragraph, the audited service complied with this Specified Requirement during the Engagement Period, in all material respects.

For the period of 1 June 2024 to 17 February 2025, several developers that self-certified as traders had apps available on the App Store without the information referred to in Article 30.1 points (a), (d) and (e) being displayed.

In accordance with the Audit Implementation report and the related measures to implement the operational recommendations submitted to the EC, based on the audit report issued 27 August 2024, the audited service remediated the non-compliance by subsequently taking down the impacted apps and by implementing a system block on 17 February 2025, to prevent confirmed traders from getting an app onto an EU app store prior to completing the verification process.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
No recommendation needed as the audited service has remediated this matter, in accordance with the submitted Audit Implementation report based on the audit report issued 28 August 2024, during the Engagement Period.	Not applicable

Obligation:	**Audit criteria:**	**Materiality threshold:**
31.1	Throughout the period, in all material respects: 1. The provider's online interface was designed and organised in a manner that enabled traders to comply with obligations regarding: a) pre-contractual information	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the

	b) compliance c) product safety information. 2. The provider's online interface was designed to enable traders to provide information on the name, address, telephone number and email address of the economic operator, as defined in Article 3, point (13), of Regulation (EU) 2019/1020 and other Union Law.	Engagement Period related to any of the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we evaluated the design and operation of control(s) and performed substantive procedures:

1. Assessed that the design of the policies, processes, and controls in place was appropriate to comply with the Specified Requirement.
2. Inquired with management and gained an understanding of the procedures and processes for traders to provide information on the name, address, telephone number and email address of the economic operator through App Store Connect.
3. Conducted a walkthrough of the process and inspected a sample of a trader who provided information on the name, address, telephone number and email address of the economic operator through App Store Connect.
4. Inspected for a sample of traders, in accordance with the sampling approach described in Appendix 2, that information on the name, address, telephone number and email address of the economic operator was obtained through App Store Connect and was published on the App Store.
5. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures: Not applicable.	**Recommended timeframe to implement specific measures:** Not applicable.

Obligation:	Audit criteria:	Materiality threshold:
31.2	Throughout the period, in all material respects: The provider's online interface was designed and organised in a manner that enabled traders to provide the following information: a) information necessary for clear identification of products or services promoted or offered to consumers located in the Union through the services of the providers b) any sign identifying the trader such as the trademark, symbol or logo c) where applicable, the information concerning the labelling and marking in compliance with rules of applicable Union law on product safety and product compliance.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to any of the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we evaluated the design and operation of control(s) and performed substantive procedures:

1. Assessed that the design of policies, processes, and the controls in place was appropriate to comply with the Specified Requirement.
2. Inquired with management, gained an understanding of the procedures and processes for traders to provide information on:
   a) information necessary for clear identification of products or services promoted or offered to consumers located in the Union through the App Store
   b) any sign identifying the trader such as the trademark, symbol or logo.
3. Conducted a walkthrough of the process for traders to provide information outlined in point (2) above to Apple through App Store Connect.
4. For a sample of traders, in accordance with the sampling approach described in Appendix 2, inspected that information was provided to Apple through Apple's online interface and that this information was available on the product page of the App Store.
5. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable

assurance. **Positive** – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.	
Recommendations on specific measures: Not applicable.	**Recommended timeframe to implement specific measures:** Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
31.3	Throughout the period, in all material respects: 1. For traders offering goods and services on their platform, the provider: a) assessed whether the trader provided the information in 31.1 and 31.2 prior to allowing them to offer products and services in the platform. 2. After allowing a trader to offer products or services on its online platform, the provider made reasonable efforts to randomly check whether the products or services offered have been identified as illegal, using any official, freely accessible or machine-readable online database, or online interface. **Definition of 'best efforts':** Apple assesses identity information with a mix of automated and human reviewer checks once at enrolment before a provider uses App Store Connect, and again if they self-identify as a trader and wish to display information that deviates from the identity information they provided at enrolment. Both assessments follow standard procedures that are substantively the same. Where the developer is a company entity, Apple requires a DUNs number and verifies the identity information against that in the Dunn & Bradstreet database. Where the developer is an individual, they must submit documentation for Apple to assess against. Apple attempts to verify that the	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to any of the audit criteria.

	document source is of an official and reputable source and that the data entered by the provider matches the data on the provided documentation. **Definition of 'reasonable efforts':** Apple's reasonable efforts are based mainly on notices from government entities and the public to alert Apple where such information is relevant to a given app.	

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we evaluated the design and operation of control(s) and performed substantive procedures:

1. Assessed that the design of the policies, processes, and controls in place was appropriate to comply with the Specified Requirement.
2. Inquired with management and gained an understanding of the procedures and processes:
   a) to assess whether a trader provided the information referred to in 31.1 and 31.2
   b) to check whether the products or services offered by traders have been identified as illegal.
3. Conducted a walkthrough of the process and inspected a sample of how Apple assessed whether the trader provided information referred to in 31.1 and 31.2, and whether the products or services offered by traders have been identified as illegal.
4. For a sample of traders, in accordance with the sampling approach described in Appendix 2, inspected that information was provided to Apple through Apple's online interface and that this information was available on the product page of the App Store.
5. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	Audit criteria:	Materiality threshold:
32.1	Throughout the period, in all material respects: For instances when an illegal product or service has been purchased through the platform from a trader by a consumer located in the Union through the provider's services, and said purchases were made in the 6 months preceding the moment that the provider became aware of the illegality, the provider shall inform such consumer(s): a) the fact that the product or service is illegal b) the identity of the trader c) any relevant means of redress.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Inquired with management and gained an understanding of the procedures and processes in place for Apple to inform consumers located in the Union, who have purchased an illegal product or service through the App Store from a trader, and said purchases were made in the 6 months preceding the moment that Apple became aware of the illegality. We also inquired that Apple informs such consumer(s) of:
   a) the fact that the product or service is illegal
   b) the identity of the trader; and
   c) any relevant means of redress.
2. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
3. Inquired with management and determined that there were no instances, of which management was aware, of an illegal product or service purchased through the App Store from a trader by a consumer located in the Union during the Engagement Period.
4. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.	
Recommendations on specific measures: Not applicable.	**Recommended timeframe to implement specific measures:** Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
32.2	Throughout the period, in all material respects: For instances described in 32.1, if the provider does not have the contact details of all consumers concerned, that provider shall make publicly available and easily accessible on its online interface: a) the information concerning the illegal product or service b) the identity of the trader c) any relevant means of redress.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures, results and information relied upon:

In order to evaluate the audited service provider's compliance with this Specified Requirement, we evaluated the design and operation of control(s) and performed substantive procedures:

1. Assessed that the design of the policies, processes, and controls in place was appropriate to comply with the Specified Requirement.
2. Inquired with management and gained an understanding of the procedures and processes in place for instances described in 32.1, where Apple does not have the contact details for all consumers concerned, and how Apple makes publicly available and easily accessible on the App Store:
   a) the information concerning the illegal product or service
   b) the identity of the trader
   c) any relevant means of redress.
3. Inquired with management and determined that they are not aware of any instances of an illegal product or service purchased through the App Store from a trader by a consumer located in the Union.
4. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion: There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive** – in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.	
Recommendations on specific measures: Not applicable.	**Recommended timeframe to implement specific measures:** Not applicable.

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

Obligation:	Audit criteria:	Materiality threshold:
34.1	Throughout the period, in all material respects: 1. Systemic risks in the Union stemming from the design or functioning of the audited provider's service and its related systems, including algorithmic systems, or from the use made of their services, are diligently identified, analysed and assessed. 2. The risk assessments were carried out by the date of application referred to in Article 33.6, second subparagraph, that date being 28 August 2023. 3. Risk assessments were carried out prior to deploying functionalities that are likely to have a critical impact on the risks identified pursuant to this Article. 4. The risk assessment was specific to their services. 5. The risk assessment was proportionate to the systemic risks. 6. The risk assessment considered the probability and severity of the identified risks. 7. The risk assessment included the systemic risks specified within Article 34.1, paragraph 2. **Definition of 'diligently identify, analyse, and assess any systemic risks':** Through established processes and regular engagement with all necessary stakeholders as required by Article 34. **Definition of 'actual or foreseeable negative effects':** On a case-by-case basis based on the effect and upon legal analysis.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to any of the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we evaluated the design and operation of control(s) and performed substantive procedures:

1. Inspected Apple's 'Report on Risk Assessment and Risk Mitigation Measures' to determine that systemic risks in the Union stemming from the design, functioning, and usage of their services, including algorithmic systems, are diligently identified, analysed, and assessed by noting that the following was included:
   a) How the audited provider identified the risks that are linked to its service, taking into account regional and linguistic aspects of the use made of its services.
   b) How the audited provider analysed and assessed each risk, including how it considered the probability and severity of the risks.
   c) How the audited provider identified, analysed and assessed the factors in Article 34.2.
   d) What sources of information the audited provider used and how it collected the information.
   e) Whether and how the audited provider tested assumptions on risks with groups most impacted by the specific risks.
2. Inspected Apple's 'Report on Risk Assessment and Risk Mitigation Measures' to determine:
   a) That the risk assessment was performed within the timeframes set out in Article 33.6, second subparagraph.
   b) How the audited provider identified functionalities that are likely to have a critical impact on the risks for which risk assessments shall be conducted prior to their deployment.
   c) That the audited provider identified the supporting documentation that should be preserved with respect to the risk assessment, and that it has put in place the necessary means to ensure the preservation of that documentation for at least 3 years.
   d) The following elements were included as part of the methodologies for auditing compliance with Article 34 of Regulation (EU) 2022/2065:
      i. Evaluated the internal controls that the audited provider has implemented to monitor the performance of risk assessments regarding each factor referred to in Article 34.2, first subparagraph of Regulation (EU) 2022/2065. Including the following:
         a) conducting substantive analytical procedures on those internal controls, to assess their design to effectively monitor risk assessments, including whether the controls operated on a timely basis and considered emerging information and any relevant new products or functionality changes and their impact on the risk assessment.
         b) performing tests to assess the reliability, execution, and monitoring of those internal controls. Testing included reviewing minutes of meetings held with relevant stakeholders, addressing the systemic risks and their relation to the audited service.
         c) reviewing how the compliance officer or officers performed their tasks with respect to Article 41.3, points (b), (d), (e), and, where applicable, (f), of Regulation (EU) 2022/2065, and assessing the involvement of the management body of the audited provider in decisions related to risk management pursuant to Article 41.6 and 41.7 of that Regulation.

ii. Assessed the actions, means, and processes put in place by the audited provider to assess compliance with Article 34 of Regulation (EU) 2022/2065. This assessment was based on substantive analytical procedures to evaluate the adequacy and effectiveness of the measures implemented to comply with Article 34.

3. Inspected Apple's 'Report on Risk Assessment and Risk Mitigation Measures' to determine the comprehensiveness and adequacy of information in support of the assessment carried out pursuant to this Article. The inspection included, but was not limited to, the following elements:
   a) for the relevant audited period, reviewed the reports on risk assessment and risk mitigation prepared by Apple, along with the supporting documents.
   b) evaluated information submitted by the audited provider pursuant to Article 5 of the Delegated Act on Independent Audits, verifying its relevance and accuracy in the context of the risk assessment.
   c) analysed all relevant transparency reports of the audited provider referred to in Article 15.1 of Regulation (EU) 2022/2065, to assess the provider's disclosure and transparency regarding the risk assessment.
   d) assessed other relevant evidence (including test results, documentation, and statements made in response to written or oral questions) provided by the audited provider to ensure a thorough understanding of the risk assessment.
4. Information analysed included information referred to in Article 42.4 of Regulation (EU) 2022/2065, including from audit, risk assessment and risk mitigation reports, concerning other very large online platforms or very large online search engines, or data and research made publicly available by vetted researchers pursuant to Article 40.8, point (g), of the Regulation.
5. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	Audit criteria:	Materiality threshold:
34.2	Throughout the period, in all material respects: 1. The conducted risk assessment considered whether and how the five factors specified in Article 34.2, influenced any of the systemic risks referred to in paragraph 1. 2. The risk assessment included an analysis of whether and how the risks specified in paragraph 1 are influenced by intentional manipulation of their service by inauthentic use or automated exploitation of the service. 3. The risk assessment included an analysis of whether and how the risks specified in paragraph 1 are influenced by intentional manipulation of their service by the amplification and potentially rapid and wide dissemination of illegal content. 4. The risk assessment included an analysis of whether and how the risks specified in paragraph 1 are influenced by intentional manipulation of their service by the amplification and potentially rapid and wide dissemination of information that is incompatible with their T&Cs. 5. The risk assessment considered specific regional or linguistic aspects, including when specific to a Member State.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to any of the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we evaluated the design and operation of control(s) and performed substantive procedures:

1. Inspected Apple's 'Report on Risk Assessment and Risk Mitigation Measures' released by Apple to determine:
   a) whether and how the risk assessment conducted has taken into account the five factors specified in Article 34.2, of Regulation (EU) 2022/2065, and their influence on any of the systemic risks referred to in paragraph 1.
   b) whether the risk assessment included an analysis of whether and how the systemic risks specified in paragraph 1 are influenced by intentional manipulation of their service through inauthentic use or automated exploitation.

c) whether the risk assessment included an analysis of whether and how the systemic risks specified in paragraph 1 are influenced by intentional manipulation of their service through the amplification and potentially rapid and wide dissemination of illegal content.

2. Inspected the 'Report on Risk Assessment and Risk Mitigation Measures' released by Apple, to determine whether the risk assessment includes an analysis of whether and how the systemic risks specified in paragraph 1 are influenced by intentional manipulation of their service through the amplification and potentially rapid and wide dissemination of information that is incompatible with their T&Cs.
3. Inspected the procedures and mechanisms in place for ongoing monitoring of the risk assessment process.
4. Inquired with management throughout the Engagement Period to confirm that the ongoing monitoring of risks was being performed.
5. Assessed that the design of the policies, processes, and controls in place was appropriate to comply with the Specified Requirement.
6. Reviewed subsection 'regional or linguistic aspects' within Section 3 'Assessment of systemic risks and risk mitigation measures' of Apple's risk assessment, which considers the influence of specific regional or linguistic aspects on systemic risks as required by Article 34(2) third paragraph of the DSA. Apple's assessment concludes that regional or linguistic differences do not materially impact the systemic risks associated with the App Store, which operates across the EU in 40 languages with consistent risk mitigation measures.
7. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	Audit criteria:	Materiality threshold:
34.3	Throughout the period, in all material respects: 1. The provider preserved supporting documents of the risk assessments, such as information regarding the preparation thereof, underlying data and data on the testing of their algorithmic systems, for at least 3 years after the performance of risk assessments. 2. Upon request, supporting documents were communicated to the Commission and to the Digital Services Coordinator of establishment.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to any of the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Inspected the Risk Assessment document repository, to determine that Apple has correctly identified the supporting documentation that needs to be preserved for at least 3 years.
2. Inspected the 'App Store - Response to request for information dated 14 December 2023' to determine that, upon request, supporting documents were communicated to the Commission and to the Digital Services Coordinator. Inquired with management and confirmed that no additional requests for information were received from the Commission or the Digital Services Coordinator during the Engagement Period.
3. Assessed that the design of the policies, processes, and controls in place was appropriate to comply with the Specified Requirement.
4. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Not applicable.	Not applicable.

Obligation:	Audit criteria:	Materiality threshold:
35.1	Throughout the period, in all material respects: 1. Reasonable, proportionate and effective mitigation measures were put in place tailored to the specific systemic risks identified pursuant to Article 34. 2. The provider considered the impact of the mitigation measures on the fundamental rights of users. 3. The risk assessment included an assessment of whether the risk mitigation measures in Article 35.1, points (a) to (k) were applicable to the audited service. **Definition of 'reasonable, proportionate and effective':** Meeting what's required to comply with Article 34. Please refer to the audit procedures below for the testing parameter(s) used.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to any of the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we evaluated the design and operation of control(s) and performed substantive procedures:

1. Inquired with management and gained an understanding of: the policies and processes in place, to ensure reasonable, proportionate and effective mitigation measures are put in place tailored to the specific systemic risks identified pursuant to Article 34; how the impact of the mitigation measures on the fundamental rights of users are considered; and whether the risk assessment included an assessment of whether the risk mitigation measures in Article 35.1, points (a) to (k) were applicable to the audited service.
2. Assessed the design of the policies, processes, and suite of controls in place, and determined that they were appropriately designed and operating effectively. Inspected the Company's Risk Assessment describing the risk mitigation monitoring process, and determined that it specified the process by which the audited provider responds to the risk assessment results, by putting in place reasonable, proportionate, and effective mitigation measures, tailored to the systemic risks. Inspected a sample of the various meetings management held with relevant stakeholders to discuss and identify potential systemic risks that arise from the use of the App store, in accordance with the sampling approach described in Appendix 2. In addition, inquired with management and determined that periodic communication existed to monitor accountability across the App Store, as well as monitoring for additional guidance issued by the Commission or Digital Service Coordinators to support mitigations activities. Furthermore, obtained and inspected the list of supporting documents that the audited service consulted in the preparation of its risk assessment.

3. Inspected Apple's 'Report on Risk Assessment and Risk Mitigation Measures', to determine whether the mitigation measures put in place by the audited provider were reasonable, proportionate, and effective for mitigating the respective risks. This involved:
   a) Assessing whether the mitigation measures collectively respond to all identified risks, with particular consideration given to the risks concerning the exercise of fundamental rights.
   b) Comparatively assessing how the risks were addressed before and after the specific risk mitigation measures were implemented.
   c) Evaluating whether the risk mitigation measures were appropriately designed and executed.
4. Inspected Apple's 'Report on Risk Assessment and Risk Mitigation Measures', to determine that the following elements were included as part of the methodologies for auditing compliance with Article 35 of Regulation (EU) 2022/2065:
   a) Evaluated the internal controls the audited provider has implemented to monitor the application of risk mitigation measures referred to in Article 35.1 of Regulation (EU) 2022/2065. The assessment confirmed that the internal controls were reasonable, proportionate, and effective. This was established by:
      i. conducting substantive analytical procedures for those internal controls
      ii. performing tests to verify the reliability, execution, and monitoring of those internal controls.
   b) Reviewed how the compliance officer or officers performed their tasks with respect to Article 41.3, points (b), (d), (e), and, where applicable, (f), of Regulation (EU) 2022/2065. The inspection included an assessment of the involvement of the management body of the provider pursuant to Article 41.6 and 41.7 of that Regulation.
   c) Assessed the mitigation measures put in place by Apple. The assessment was based on:
      i. substantive analytical procedures to evaluate the design and effectiveness of the mitigation measures
      ii. tests of the mitigation measures as deemed necessary.
5. Inspected Apple's 'Report on Risk Assessment and Risk Mitigation Measures' to determine the comprehensiveness and adequacy of information analysed in support of the assessment carried out pursuant to this Article. The inspection included, but was not limited to, the following elements:
   a) the reports on risk assessment and risk mitigation for the relevant audited period prepared by Apple, along with the supporting documents.
   b) information submitted by the audited provider pursuant to Article 5.
   c) all relevant transparency reports of the audited provider referred to in Article 15.1 of Regulation (EU) 2022/2065, to assess the provider's disclosure and transparency regarding risk mitigation.
   d) assessed other relevant evidence (including test results, documentation, and statements made in response to written or oral questions) provided by the audited provider, to ensure a thorough understanding of the risk mitigation strategies in place.
6. Inspected Apple's 'Report on Risk Assessment and Risk Mitigation Measures' to determine the extent to which Apple incorporated information as appropriate, referred to in Article 42.4 of Regulation (EU) 2022/2065.

7. Inquired with management to gain an understanding of the notice intake process for notices submitted by government authorities. Additionally, inspected a sample notice to determine that the mechanism was easy to access, user-friendly (testing parameter: the submission form is in plain language without acronyms or complex/technical terminology), and allows for submission of notices exclusively by email.

   Inspected a sample of issues reported with apps live on the App Store, in accordance with the sampling approach described in Appendix 2, and inspected the app review history from the App Review tool, and determined that the review result was provided by the App Review Compliance team as 'take no action', 'reject an app', 'remove an app from sale' and 'terminate a developer', and that the resolutions were in a diligent, objective and proportionate manner. For each instance when an app was rejected, removed from sale or a developer was terminated, inspected the evidence within the App Review tool and determined that a reason was provided to the developer, by referring to the App Review Guidelines or Sections in the Apple Developer Program License Agreement (DPLA).
8. Inspected various aspects of the App Review process. This included reviewing the outcomes of app reviews to ensure they were categorised correctly as 'approved', 'rejected', or 'escalated', and verifying that each manual review was properly logged with the reviewer's ID, timestamp, and action description.
9. Inspected a sample of apps [CONFIDENTIAL] , in accordance with the sampling approach described in Appendix 2, and noted the results and findings were documented and shared with relevant teams, [CONFIDENTIAL]
10. Inspected a sample of issues reported with apps live on the App Store, in accordance with the sampling approach described in Appendix 2, and inspected the app review history from the App Review tool, and determined that the review result was provided by the App Review Compliance team as 'take no action', 'reject an app', 'remove an app from sale' and 'terminate a developer', and that the resolutions were in a diligent, objective and proportionate manner. For each instance when an app was rejected, removed from sale or a developer was terminated, inspected the evidence within the App Review tool and determined that a reason was provided to the developer, by referring to the App Review Guidelines or Sections in the Apple Developer Program License Agreement (DPLA).
11. Inquired with management and assessed the mechanisms in place for addressing notices and actions related to illegal content. This included assessing the design of the processes, and inspecting the contentreports.apple.com portal for its ability to receive electronic notifications of illegal content.
12. Conducted a walkthrough of; the notice ingestion process through the content reports and notices portal, storage in a data lake, and the subsequent review and resolution by the App Review process. We inspected a sample from the data lake, in accordance with the sampling approach described in Appendix 2, to test the provider's processes for automated and manual triages and the timely review and resolution by the App Review Compliance team.
13. Assessed that the design of the policies, processes, and controls in place was appropriate to comply with the Specified Requirement.
14. Inquired with management at the end of the Engagement Period, and determined that no significant changes were made to the policies and processes through to the end of the period.

15. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period. **Changes to the audit procedures during the audit:** Not applicable. **Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:** There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive** - in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.	
Recommendations on specific measures: Not applicable.	**Recommended timeframe to implement specific measures:** Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
36.1	Throughout the period, in all material respects: For a crisis declared by the European Commission, the provider took one or more of the following actions: a) assessed whether, and if so to what extent, their services significantly contributed to the threat or were likely to do so b) identified relevant systems involved in the functioning or use of the service(s) that significantly contributed to the threat c) defined and monitored the significant contribution to the serious threat d) identified and applied specific, effective and proportionate measures to prevent, eliminate or limit any such contribution to the threat e) identified the parties concerned by the measures, and assessed the actual or potential impact of the measures on those parties' fundamental rights and legitimate interests	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to any of the audit criteria.

	f) reported to the Commission by a certain date or at regular intervals as specified in the decision. Note: For the purpose of this Article, a crisis shall be deemed to have occurred where extraordinary circumstances lead to a serious threat to public security or public health in the Union or in significant parts of it.	

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Inquired with management to understand that the monitoring process for any communication from the European Commission (EC) had been established, and that the protocol for crisis response actions was appropriate and consistent with DSA Article 36.1.
2. Inspected the internal process document to determine that, in the event of a crisis, Apple would take one or more of the following actions:
   a) 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
   b) identify and apply specific, effective and proportionate measures, such as any of those provided for in Article 35.1 and/or Article 48.2, to prevent, eliminate or limit any such contribution to the serious threat identified pursuant to point (a) of this paragraph
   c) 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.
3. Inspected the internal process document to determine that, when identifying and applying measures in point (b), Apple has duly considered the gravity of the threat, the urgency of the measures, and the actual or potential implications for the rights and interests of all parties, including the possibility that the measures might fail to respect fundamental rights.
4. Assessed that the design of the policies, processes, and controls in place was appropriate to comply with the Specified Requirement.
5. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Note: Due to the absence of crisis events during the period, no testing was performed. We obtained reasonable assurance that the monitoring process for EC communications has been established and that the protocol for appropriate actions is in place. Based on the available documentation, we conclude that the process is appropriate and aligns with the requirements of DSA Article 36.1.

Changes to the audit procedures during the audit: Not applicable. **Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:** There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive** - in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.	
Recommendations on specific measures: Not applicable.	**Recommended timeframe to implement specific measures:** Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
37.1	The provider: was subject, at their own expense, to an independent audit for the prior year, to assess compliance with the obligations set out in Chapter III and any commitments undertaken pursuant to the codes of conduct referred to in Articles 45 and 46, and crisis protocols referred to in Article 48.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to any of the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies, processes, and controls in place was appropriate to comply with the Specified Requirement.
2. Verified that Apple engaged EY to conduct an independent audit to assess compliance, by reviewing the Assurance report signed by EY on 27 August 2024 in respect of the previous engagement period, confirming that the audits were free from conflicts of interest.
3. Verified that Apple's yearly independent audit is conducted at least once a year, and at its own expense, by confirming the agreed assurance fee for the prior year and the current year, which occurred 1 year later since the previous engagement.
4. Inspected the audit findings summarised by EY in Appendix 1 of their Assurance Report signed on 27 August 2024, to verify that Apple's yearly independent audit assessed compliance with the following by:
   a) the obligations set out in Chapter III
   b) 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.

5. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
37.2	As part of the annual DSA audit, the provider: a) gave auditors the necessary cooperation and assistance b) gave external auditors access to all relevant data and premises by answering oral or written questions timely c) refrained from hampering, unduly influencing or undermining the performance of the audit.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to any of the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Inspected the agreement between Apple and EY (external auditor) and determined that Apple agreed to provide necessary documentation, evidence, data, and answers to questions regarding its controls and processes.
2. Assessed Apple's provided cooperation and assistance throughout the Engagement Period, and determined that it was sufficient to enable the independent auditor 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, to determine compliance.
3. Assessed Apple's cooperation and assistance throughout the Engagement Period, and determined that Apple has refrained from hampering, unduly influencing or undermining the performance of the audit to determine compliance.

4. Assessed that the design of the policies, processes, and controls in place was appropriate to comply with the Specified Requirement. 5. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period. **Changes to the audit procedures during the audit:** Not applicable. **Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:** There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive** - in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:		**Materiality threshold:**
37.3	In relation to the independent audit performed for the prior year, in all material aspects, the provider ensured the audit was performed by organisations which: 1. Are independent from, and do not have any conflicts of interest with the provider and any legal person connected to that provider. Specifically, these organisations: a) have not provided non-audit services related to the matters audited to the provider, and to any legal person connected to that provider, in the 12-month period before the beginning of the audit, and have committed to not providing them with such services in the 12-month period after the completion of the audit. b) have not provided auditing services pursuant to Article 37 to the provider and any legal person connected to that provider during a period longer than 10 consecutive years. c) are not performing the audit in return for fees that are contingent on the	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to any of the audit criteria.

	results of the audit. 2. Have proven expertise in the area of risk management, technical competence and capabilities. 3. Have proven objectivity and professional ethics, based in particular on adherence to codes of practice or appropriate standards.	

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies, processes, and controls in place was appropriate to comply with the Specified Requirement.
2. Inquired with management and determined that Apple assessed prior to engagement that EY:
   a) is independent from and does not have any conflicts of interest with Apple or with any legal person connected to Apple.
   b) has proven expertise in the area of risk management, technical competence and capabilities.
   c) has proven objectivity and professional ethics, based in particular on adherence to codes of practice or appropriate standards.
3. Inspected the letter of engagement between EY and Apple, which stipulates that Apple will assess and conclude that the conditions of Article 37(3) have been fulfilled prior to engaging EY.
4. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:		Materiality threshold:
37.4	In relation to the independent audit performed, in all material aspects, the provider ensured that the auditing organisation established an audit report for each audit that was substantiated, in writing, and included the components in Article 37(4).	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to any of the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies, processes, and controls in place was appropriate to comply with the Specified Requirement.
2. Inspected the prior year Assurance Report signed on 27 August 2024 to verify that it has included the following:
   a) the name, address and the point of contact of Apple Distribution International Limited and the period covered being 28 August 2023 to 31 May 2024;
   b) the name and address of the organisation performing the audit, by Ernst & Young Chartered Accountants;
   c) a declaration of interests;
   d) a description of the specific elements audited, and the methodology applied;
   e) a description and a summary of the main findings drawn from the audit;
   f) a list of the third parties consulted as part of the audit;
   g) an audit opinion on whether the provider of the very large online platform subject to the audit complied with the obligations and with the commitments referred to in paragraph 1, namely 'positive', 'positive with comments' or 'negative';
   h) where the audit opinion is not 'positive', operational recommendations on specific measures to achieve compliance and the recommended timeframe to achieve compliance.
3. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.	
Recommendations on specific measures: Not applicable.	**Recommended timeframe to implement specific measures:** Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
37.6	In relation to the independent audit performed for the prior year, in all material aspects, where the audit report contained conclusions that were not 'positive', the provider: a) took due account of the operational recommendations addressed to them, with a view to taking the necessary measures to implement them, and within 1 month of receiving these operational recommendations adopted an audit implementation report setting out those measures b) justified in the audit implementation report any reasons for not implementing the operational recommendations, and set out any alternative measures taken to address any instances of identified non-compliance.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to any of the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies, processes, and controls in place was appropriate to comply with the Specified Requirement.
2. Verified that Apple has adopted an implementation report setting out measures to adopt recommendations for any non-positive results, within 1 month of receiving audit reports.
3. Observed that any recommendations made in the auditor's assurance report had been addressed by Apple.
4. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion: There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive** - in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.	
Recommendations on specific measures: Not applicable.	**Recommended timeframe to implement specific measures:** Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
38.1	Throughout the period, in all material respects: At least one option for each of their recommender systems was provided that was not based on profiling as defined in Article 4, point (4), or Regulation (EU) 2016/679.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we evaluated the design and operation of control(s) and performed substantive procedures:

1. Inspected the App Store view for a sample of accounts, in accordance with the sampling approach described in Appendix 2, and determined that users had the option to opt out of personalised recommendations.
2. Inspected evidence of opted-in and opted-out user accounts, to determine that once users were opted-out they were no longer being given personalised recommendations in the App Store.
3. Inspected the taste profile query of a sample of users, in accordance with the sampling approach described in Appendix 2, and noted that once the user opted out of receiving personalised recommendations, their personal data and usage history in the App Store was not transmitted to the recommender system.
4. Inspected the system functionality related to the personalised recommendations, to determine that the opt-in and opt-out processes for personalised recommendations remained unchanged during the audit period.
5. Inspected the App Store Account Settings and views for different accounts. This included determining that Apple provided clear criteria and parameters for app recommendations in the App Store. We also determined that the App Store's recommendations were compatible with the opt-out preference for an account with personalised recommendations turned off.

6. Inspected program logic to validate that the system functionality was in place for the duration of the audit period. 7. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period. **Changes to the audit procedures during the audit:** Not applicable. **Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:** There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive** - in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.	
Recommendations on specific measures: Not applicable.	**Recommended timeframe to implement specific measures:** Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
39.1	Throughout the period, in all material respects: 1. The provider, which presents advertisements on their online interfaces, made available an online repository which: a) was publicly available on their online interface b) contained information described in 39.2 c) had a search function that allowed multicriteria queries d) pulled advertisement information using application programming interfaces e) did not contain any personal data of the recipients of the service to whom the advertisement was or could have been presented. 2. The provider ensured that the ad information in the repository was: a) available for the entire period that the ad was presented and 1 year after the ad was last shown b) accurate	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the criteria.

	c) complete.	

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the processes in place was appropriate to comply with the Specified Requirement.
2. Inquired with management to understand the process for publishing advertisements on an online repository (the Ad Repository).
3. Inspected the Apple Ad Repository for a sample of ads, in accordance with the sampling approach described in Appendix 2, to determine that the Ad Repository:
    a) was publicly available
    b) contained information described in 39.2
    c) had a search function that allowed multicriteria queries including developer or app, country or region and date range
    d) pulled advertisement information using application programming interfaces (API) and provided the publicly available API for large volume queries
    e) did not contain any personal data of the recipients of the service to whom the advertisement was or could have been presented.
    f) was available for the entire period that the ad was presented and 1 year after the ad was last shown using the Latest Impression date.
4. Inspected the query used to publish ads to the Ad Repository, reconciled the total count to the Ad Repository website, and validated that the Ad Repository was complete and accurate.
5. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	Audit criteria:	Materiality threshold:
39.2	Throughout the period, in all material respects: The provider's online repository included the following information for each advertisement: a) the content of the advertisement, including the name of the product, service or brand and the subject matter b) the natural or legal person on whose behalf the advertisement is presented c) the natural or legal person who paid for the advertisement, if that person is different from the person referred to in the point above d) the period during which the advertisement was presented e) the particular groups of recipients the advertisement was intended to be presented to, and the parameters used to exclude such groups f) the commercial communications presented on the platform g) the total number of recipients the advertisement reached, and if applicable, the aggregate numbers broken down by group.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the processes in place was appropriate to comply with the Specified Requirement.
2. Inquired with management to understand the information included for each advertisement on the Ad Repository.
3. Inspected the Apple Ad Repository and a sample of advertisements, in accordance with the sampling approach described in Appendix 2, to determine that the Ad Repository included the following information for each advertisement:
   a) the content of the advertisement, including the name of the product, service or brand and the subject matter denoted by 'App Name', 'Subtitle' and 'Label' fields
   b) the natural or legal person on whose behalf the advertisement is presented, denoted by the 'Developer' field
   c) the natural or legal person who paid for the advertisement, if that person is different from the person referred to in the point above, denoted by the 'Legal Name' field

d) the period during which the advertisement was presented, denoted by the first and last impression dates

e) the particular groups of recipients the advertisement was intended to be presented to, and the parameters used to exclude such groups, denoted by the 'Parameters' field

f) the commercial communications presented on the platform, denoted by the 'Ad' mark and the advertisement image

g) the total number of recipients the advertisement reached, and if applicable, the aggregate numbers broken down by group denoted by the 'Recipients of Services Report' link.

4. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
39.3	Throughout the period, in all material respects: 1. For advertisements that were removed or disabled based on illegality or incompatibility with the platform's T&Cs, the repository did not include the following information: a) the content of the advertisement b) the natural or legal person on whose behalf the advertisement is presented c) the natural or legal person who paid for the advertisement, if that person is different from the person referred to in point. 2. For advertisements that were removed or disabled based on	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the criteria.

	illegality or incompatibility with the platform's T&Cs, the repository included the information from the Statement of Reasons referred to in 17.3, points (a) to (e), summarised below: a) the nature of the removal or suspension and the territorial scope of the decision and its duration b) the facts and circumstances relied on in taking the decision, including whether the decision was made in response to an Article 16 notice or the provider's own investigations, c) where applicable, information on the use made of automated means in taking the decision d) where the decision concerns allegedly illegal content, reference to and explanations on the legal ground relied on e) where the decision is based on the alleged incompatibility of the information with the T&Cs of the provider of hosting services, reference to and explanations on the contractual ground relied on. or Article 9.2, point (a)(i): f) a reference to the legal basis under Union or national law for the order against illegal content.	

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the processes in place was appropriate to comply with the Specified Requirement.
2. Inquired with management to understand the process for reporting advertisements removed or disabled on the Restricted Advertising page in the Ad Repository.
3. Inspected the advertisement details in the Apple Ad Repository for a sample of removed or disabled ads, in accordance with the sampling approach described in Appendix 2, to determine that the repository did not include the following information:
   a) the content of the advertisement
   b) the natural or legal person on whose behalf the advertisement is presented

c) the natural or legal person who paid for the advertisement, if that person was different from the person referred to in point.

4. Inspected the advertisement details in the Apple Ad Repository for a sample of removed or disabled ads, in accordance with the sampling approach described in Appendix 2, to determine that it included the information from the Statement of Reasons referred to in 17.3, points (a), (d) and (e), or Article 9.2, point (a)(i).
5. Inquired with management to determine that automated means were not used to determine whether advertisements should be removed. Therefore, no specific information was included.
6. Inspected the query used by management to publish restricted ads to the Ad Repository, reconciled the total count to the Ad Repository website, and validated that the Ad Repository was complete and accurate.
7. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
40.1	Throughout the period, in all material respects: Access to data necessary to monitor and assess compliance with the Regulation was provided at the request of the Digital Services Coordinator of establishment or the Commission, within a period of time specified in the request.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Inquired with management to understand that the process for providing access to data at the request of the Digital Services Coordinator of establishment or the Commission was established and appropriate. 2. Inquired with management and inspected the requests for information from the Digital Services Coordinator or the Commission, and determined that there were no requests in relation to access to data. 3. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement. 4. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period. Note: Due to the absence of requests under Article 40.1 during the Engagement Period, no testing was performed. We obtained reasonable assurance that the process for communication with the Digital Services Coordinator of establishment or the Commission was established and that the protocol for appropriate actions was in place. Based on the available documentation, we conclude that the process is appropriate and aligns with the requirements of DSA Article 40.1. **Changes to the audit procedures during the audit:** Not applicable. **Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:** There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive** - in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
40.3	Throughout the period, in all material respects: At the request of either the Digital Services Coordinator of establishment or of the Commission, for the purposes of 40.1, the provider explained the design, the logic, the functioning and the testing of their algorithmic systems, including their recommender systems.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Inquired with management to understand that the policies and process for submitting information requests in relation to the design, the logic, the functioning and testing of Apple's algorithmic systems, including recommender systems to the Digital Services Coordinator of establishment or the Commission, were established and appropriate.
2. Inquired with management and inspected the requests for information received from the Digital Services Coordinator or the Commission, and determined that there were no requests for information in relation to the design, the logic, the functioning and the testing of Apple's algorithmic systems, including recommender systems.
3. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
4. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Note: Due to the absence of requests under Article 40.3 during the Engagement Period, no testing was performed. We obtained reasonable assurance that the process for communications with the Digital Services Coordinator of establishment or the Commission was established and that the protocol for appropriate actions was in place. Based on the available documentation, we conclude that the process is appropriate and aligns with the requirements of DSA Article 40.3.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	Audit criteria:	Materiality threshold:
40.4	Throughout the period, in all material respects: 1. Upon request from the Digital Services Coordinator of establishment, access to the requested data was provided to the specified researchers. 2. Access to the requested data was provided within the period specified in the request.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Inquired with management to understand that the process for providing access to specified researchers to the requested data, was established and appropriate.
2. Inquired with management and inspected the requests for information received from the Digital Services Coordinator, and determined that there were no requests for information in relation to providing access to data to specified researchers.
3. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
4. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Note: Due to the absence of requests under Article 40.4 during the Engagement Period, no testing was performed. We obtained reasonable assurance that the process for communications with the Digital Services Coordinator of establishment was established and that the protocol for appropriate actions was in place. Based on the available documentation, we conclude that the process is appropriate and aligns with the requirements of DSA Article 40.4.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Not applicable.	Not applicable.

Obligation:	Audit criteria:	Materiality threshold:
40.7	Throughout the period, in all material respects: Access to data pursuant to paragraphs 1 and 4 was provided through appropriate interfaces specified in the request, including online databases or application programming interfaces.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Inquired with management to understand that the process for providing access to data to the Digital Services Coordinator of establishment, the Commission, or specified researchers, was established and appropriate.
2. Inquired with management and inspected the requests for information received from the Digital Services Coordinator or the Commission, and determined that there were no requests for access to data pursuant to Articles 40.1 and 40.4.
3. Assessed that the design of the policies and processes in place were appropriate to comply with the Specified Requirement.
4. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Note: Due to the absence of requests for access to data pursuant to Articles 40.1 and 40.4 during the Engagement Period, no testing was performed. We obtained reasonable assurance that the process for communications with the Digital Services Coordinator of establishment or the Commission was established and that the protocol for appropriate actions was in place. Based on the available documentation, we conclude that the process is appropriate and aligns with the requirements of DSA Article 40.7.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Not applicable.	Not applicable.

Obligation:	Audit criteria:	Materiality threshold:
40.12	Throughout the period, in all material respects: 1. Access to data was provided to researchers, including those affiliated to not-for-profit bodies, organisations and associations, who comply with the conditions set out in paragraph 8, points (b), (c), (d) and (e), and who will use the data solely for performing research that contributes to the detection, identification and understanding of systemic risks in the Union pursuant to Article 34.1. 2. Access to data was provided without undue delay. 3. Access to real-time data was provided where technically possible. **Definition of 'without undue delay':** 20 business days from approval after reviewing a complete application, with all necessary information to evaluate the request. **Definition of 'technically possible':** Within the capability to provide existing data that is in scope with a reasonable effort and in a reliable manner.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Inquired with management to understand that the process for providing access to data to researchers was established and appropriate.
2. Inspected the internal process document to determine the process to be followed in the event of a request from a researcher.
3. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
4. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Note: Due to the absence of requests for access to data pursuant to Article 40.12 during the Engagement Period, no testing was performed. We obtained reasonable assurance that the process for communications with the Digital Services Coordinator of establishment or the Commission was established and that the protocol for appropriate actions was in place. Based on

the available documentation, we conclude that the process is appropriate and aligns with the requirements of DSA Article 40.12. **Changes to the audit procedures during the audit:** Not applicable. **Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:** There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive** - in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
41.1	Throughout the period, in all material respects: The provider established a Compliance function which: a) was independent from operational functions b) had one or more compliance officers c) had a head of the Compliance function d) had sufficient authority, stature, and resources e) had access to the management body. **Definition of 'sufficient authority, stature, and resources':** Sufficient resources: Compliance Policy authorises the Compliance function to draw such resources as is necessary from other functions, and Board reviews resources made available at least annually. Stature and Authority: Compliance Policy outlines that Head of Compliance Function reports directly to board of management.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.

2. Inspected a written resolution of the board of directors dated [CONFIDENTIAL], and determined that ADI has established a Compliance function which: a) was independent from its operational functions b) had at least one Compliance officer c) had a head of the Compliance function. 3. Inspected Apple's DSA Compliance Policy [CONFIDENTIAL] and determined that the Compliance function had sufficient authority, stature, and resources. 4. Inspected Apple's DSA Compliance Policy, which stipulates that the Head of DSA Compliance shall report directly to the board of directors of ADI on matters relating to DSA compliance, and therefore has access to the management body. 5. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period. **Changes to the audit procedures during the audit:** Not applicable. **Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:** There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive** - in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.	
Recommendations on specific measures: Not applicable.	**Recommended timeframe to implement specific measures:** Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
41.2	Throughout the period, in all material respects: 1. A management body of the provider was designated to ensure that: a) compliance officers had the professional qualifications, knowledge, experience and ability necessary to fulfil the tasks b) the head of the Compliance function was an independent senior manager with distinct responsibility for the Compliance function. 2. The head of the Compliance function reported directly to the management	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

	body and raised concerns to the body, regarding risks referred to in Article 34 or non-compliance that could have affected the Company. 3. The head of the Compliance function was not removed without prior approval of the management body.	

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
2. Inspected a written resolution of the board of directors [CONFIDENTIAL] and the Company's DSA Compliance Policy [CONFIDENTIAL] and determined that:
   a) the management body was designated to ensure that throughout the period and in all material respects:
      i. that compliance officers had the professional qualifications, knowledge, experience and ability necessary to fulfil the tasks referred to in Article 41.3
      ii. that the head of the Compliance function is an independent senior manager with distinct responsibility for the Compliance function.
   b) the head of the Compliance function reports directly to the management body, to raise concerns regarding risks referred to in Article 34, or non-compliance that could have affected the Company.
3. Inquired with the management function and determined that the head of the Compliance function was not removed during the Engagement Period.
4. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	Audit criteria:	Materiality threshold:
41.3	Throughout the period, in all material respects: The Compliance officers engaged in the following tasks: a) cooperated with the Digital Services Coordinator of establishment and the Commission b) ensured that all risks referred to in Article 34 were identified and properly reported on, and that reasonable, proportionate and effective risk-mitigation measures were taken pursuant to Article 35 c) organised and supervised the independent audit activities pursuant to Article 37 d) informed and advised management and employees about relevant obligations under this Regulation e) monitored the compliance of the Company with its obligations under this Regulation f) where applicable, monitored the compliance with commitments made under the codes of conduct pursuant to Articles 45 and 46 or the crisis protocols pursuant to Article 48.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
2. Inspected the DSA Compliance Policy adopted by the board of Directors [CONFIDENTIAL], which clearly stipulates the responsibilities of the Compliance officers required by Article 41.3, as well as agendas and minutes of the board of directors' meetings which the compliance officer attended, and evidence of communication between the compliance officer and the Digital Services Coordinator, and determined that the Compliance function:
   a) cooperated with the Digital Services Coordinator of establishment and the Commission
   b) ensured that all risks referred to in Article 34 were identified and properly reported on, and that reasonable, proportionate and effective risk-mitigation measures were taken pursuant to Article 35
   c) organised and supervised the independent audit activities pursuant to Article 37

d) informed and advised management and employees about relevant obligations under this Regulation

e) monitored the compliance of the Company with its obligations under this Regulation

f) where applicable, monitored the compliance with commitments made under the codes of conduct pursuant to Articles 45 and 46 or the crisis protocols pursuant to Article 48.

3. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
41.4	Throughout the period, in all material respects: The provider communicated the name and contact details of the head of the Compliance function to the Digital Services Coordinator of establishment and to the Commission.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
2. Inspected email communication from Apple to the Commission, and determined that the Company communicated the name and contact details of the head of the Compliance function to the Commission.
3. Inspected evidence that an in-person meeting took place during October 2023, and determined that the name and contact details of the Head of DSA Compliance was provided to

the Digital Services Coordinator of the establishment, Coimisiún na Meán. No additional meetings, specific to this article, were held during the Engagement Period, as there were no updates to the information submitted to the Digital Services Coordinator of the establishment.

4. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
41.5	Throughout the period, in all material respects: The management body of the provider defined, oversaw, and maintained accountability for the implementation of the provider's governance arrangements, to ensure the independence of the Compliance function, including the division of responsibilities within the organisation, the prevention of conflicts of interest, and management of systemic risks identified pursuant to Article 34.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
2. Conducted a walkthrough and inquired with management to gain an understanding of how the management body of the provider defined, oversaw and maintained accountability for the implementation of the App Store's governance arrangements to ensure the independence of the Compliance function, including the division of responsibilities within the Company, the prevention of conflicts of interest, and management of systemic risks identified pursuant to

Article 34.

3. Inspected agendas and minutes of the board of directors meetings, the Company's DSA Compliance Policy, [CONFIDENTIAL] , and determined that the management body oversaw the Compliance function throughout the Engagement Period to ensure the Compliance function is independent of the risk assessment process, there were no conflicts of interest, and the risks identified pursuant to Article 34 were assessed by the Compliance function.
4. Inspected the procedures performed by the Compliance function during the risk assessment process and determined that the Compliance function assessed that the risks referred to in Article 34 were identified and properly reported on.
5. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
41.6	Throughout the period, in all material respects: The management body reviewed and approved, at least once a year, the strategies and policies for taking up, managing, monitoring and mitigating the risks identified pursuant to Article 34.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.

2. Inspected the 'Report on Risk Assessment and Risk Mitigation Measures', and determined that the board of directors of ADI reviewed and approved the report, which includes the strategies and policies for taking up, managing, monitoring and mitigating the risks identified pursuant to Article 34.
3. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
41.7	Throughout the period, in all material respects: The management body: a) devoted sufficient time to the consideration of the measures related to risk management b) maintained active involvement in the decisions related to risk management c) ensured that adequate resources were allocated to the management of the risks identified in accordance with Article 34.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
2. Inspected a written resolution of the board of directors [CONFIDENTIAL] and the Company's DSA Compliance Policy [CONFIDENTIAL] , and determined that Apple management was involved in decisions related to risk management, and ensured adequate

resources were allocated to the management of the risks identified in accordance with Article 34.

3. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
42.1	Throughout the period, in all material respects: The provider published transparency reports referred to in Article 15: a) no later than 2 months from the date of application referred to in 33.6, second subparagraph, and b) at least every 6 months thereafter.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
2. Inspected the DSA webpage to determine whether Apple's DSA Transparency Report was available and accessible; inspected the Transparency Reports and determined that:
   a) Two reports were published: in August 2024 and in February 2025
   b) Both the August 2024 and February 2025 reports were published within 6 months after the previous reports were required to be issued.
3. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end

of the Engagement Period. **Changes to the audit procedures during the audit:** Not applicable. **Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:** There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive** - in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
42.2	Throughout the period, in all material respects: 1. The provider included information enumerated in points (a) to (c) of 42.2 in the published transparency reports, summarised as follows: a) information on the human resources dedicated to content moderation related to the service in the Union, broken down by each official language of the Member States b) information on the qualifications and linguistic expertise of the content moderation staff c) information on the training and support given to content moderation staff d) information on the use of automated means for content moderation, broken down by each official language of the Member States. 2. The provider published the reports in at least one of the official languages of the Member States.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:
In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
2. Inspected the published Transparency Reports for August 2024 and February 2025 on the DSA webpage and determined that they contained information required by the DSA, specifically:
   a) inspected 'Section 3: App Store-Initiated Content Moderation' in the August 2024 and February 2025 Apple DSA Transparency Reports, to determine that the following information was included in the reports:
      i. the human resources dedicated to content moderation related to the service in the Union, broken down by each official language of the Member States
      ii. the qualifications and linguistic expertise of the content moderation staff
      iii. the training and support given to the content moderation staff
      iv. the information on the use of automated means for content moderation, broken down by each official language of the Member States
3. Inspected the published Transparency Reports for August 2024 and February 2025 on the DSA webpage, and determined that they were published in at least one of the official languages of the Member States, being English.
4. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not applicable.	Not applicable.

Obligation:	Audit criteria:	Materiality threshold:
42.3	The provider included in the transparency reports (referred to in 42.1) the average monthly recipients of the service for each Member State.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
2. Inspected the published Transparency Reports for August 2024 and February 2025 on the DSA webpage, and determined that they contained information required by the DSA, specifically:
   a) inspected 'Section 7: App Store Recipients of the Service' in the August 2024 and February 2025 Apple DSA Transparency Reports, to determine that the information on the average monthly recipients of the App Store service, for each Member State, was included in the reports.
3. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Not applicable.	Not applicable.

Obligation:	Audit criteria:	Materiality threshold:
42.4	Throughout the period, in all material aspects: 1. The provider transmitted the reports and other information specified in Article 42(4) to the Digital Services Coordinator of establishment and the Commission after the receipt of each audit report, pursuant to Article 37(4), without undue delay upon completion. 2. The provider made the reports specified in Article 42(4), publicly available at the latest 3 months after the receipt of each audit report, pursuant to Article 37(4).	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
2. Verified that Apple has provided to the Digital Services Coordinator of establishment and the Commission, and made publicly available at the latest 3 months after the receipt of each audit report pursuant to Article 37(4):
   a) a report setting out the results of the risk assessment pursuant to Article 34
   b) the specific mitigation measures put in place pursuant to Article 35(1)
   c) the audit report provided for in Article 37(4)
   d) the audit implementation report provided for in Article 37(6)
   e) where applicable, information about the consultations conducted by the provider in support of the risk assessments and design of the risk mitigation measures.
3. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Not applicable.	Not applicable.

Obligation:	Audit criteria:	Materiality threshold:
42.5	Throughout the period, in all material aspects: The provider transmitted the complete reports pursuant to Article 42(4), to the Digital Services Coordinator of establishment and the Commission, accompanied by a statement of reasons for removing information from the publicly available reports, where the provider removed information on the basis that the publication of such information might: a) result in disclosure of confidential information of the provider or of the recipients of the services b) cause significant vulnerabilities for the security of its service c) undermine public security or harm recipients.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Engagement Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Engagement Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with the Specified Requirement, we performed substantive procedures:

1. Assessed that the design of the policies and processes in place was appropriate to comply with the Specified Requirement.
2. Verified that Apple has processes in place to review and remove any confidential information from the publicly available reports that relates to its service or of the recipients of the service, which might cause significant vulnerabilities for the security of its service, might undermine public security, or result in disclosure of confidential information of Apple or of the recipients of the services.
3. Verified that Apple's complete reports are still submitted 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.
4. Inquired with management and management noted that no significant changes were made to the policies, process and/or controls after the walkthrough had been conducted until the end of the Engagement Period.

Changes to the audit procedures during the audit:

Not applicable.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - in our opinion, the audited service complied with the Specified Requirement during the Engagement Period, in all material respects.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Not applicable.	Not applicable.

Appendix 2 – Overview of methodology/approach of procedures performed

Appendix 2 – Overview of methodology/approach of procedures performed

Overview

As part of determining the initial risk assessment for each obligation (or shortly thereafter), we made inquiries and/or performed a walkthrough of applicable processes or controls, to obtain a sufficient understanding, in order to design the nature, timing and extent of our procedures to obtain reasonable assurance.

For each obligation we took one of the following approaches:

Primarily evaluated the design and operation of control(s). If the audited provider has a control or set of controls that closely aligns with the relevant Specified Requirements, we executed procedures to assess the design and operation of the control, and did not perform substantive procedures other than inquiry (unless denoted otherwise).

Performed substantive procedures, although control(s) existed. If the audited provider has a control or set of controls that closely aligns with the relevant Specified Requirements, but we deemed assessment to be more efficient by executing substantive procedures, we executed substantive procedures and did not perform procedures to assess the design and operation of the control.

Evaluated the design and operation of control(s) and performed substantive procedures. If the audited provider has a control or set of controls that closely aligns with some, but not all, of the criteria of the relevant Specified Requirements, we executed procedures to assess the design and operation of the control for those criteria aligned with a control or set of controls, and performed substantive procedures for the remaining attributes of the relevant Specified Requirements.

Performed substantive procedures. If the audited provider does not have a control or set of controls that closely aligns with many aspects of the relevant Specified Requirements, we solely executed substantive procedures.

The nature of our procedures to obtain evidence can include a combination of the following techniques to obtain reasonable assurance:

(a) Inquiry – Seeking information from knowledgeable people, throughout or outside the audited provider

(b) Observation – Watching processes or procedures being performed by audited provider personnel

(c) Inspection – Examining records or documents

(d) Reperformance - Independent execution, by the auditing organization, of controls or procedures originally performed by the audited provider

The timing and extent of our procedures to be performed is a matter of professional judgment and will vary based on engagement circumstances, including the materiality, subjectivity and complexity of the obligations and commitments and our risk assessment conclusions.

Impact of notable changes to the systems and functionalities audited during the engagement period

We inquired as to any notable changes made to the systems and functionalities during the Engagement Period, and adjusted our engagement procedures appropriately. To the extent the changes were deemed to have a significant impact on achieving compliance with the given Specified Requirements, we denoted the nature of the change in the description of the procedures performed in Appendix 1.

Evaluation and use of audited provider's legal interpretation, benchmarks and definitions

Many of the obligations needed to be supplemented by the audited provider's own legal determination, benchmark and/or definition of ambiguous terms ("audited provider's developed supplemental criteria"). For each obligation, we took one of the following approaches:

1. We assessed the audited provider's developed supplemental criteria and deemed it reasonable without further expansion or adjustment. As such, we performed procedures to evaluate the audited service's compliance with the Specified Requirements, including the audited provider's supplemental developed criteria.
2. We assessed the audited provider's developed supplemental criteria and deemed it reasonable, but identified recommendations to improve the audited provider's developed supplemental criteria. As such, we performed procedures to evaluate the audited service's compliance with the Specified Requirements, including the audited provider's supplemental developed criteria, and provided a recommendation to improve the audited provider's supplemental developed criteria.
3. We assessed the audited provider's developed supplemental criteria (if any) and deemed it insufficient to obtain reasonable assurance. In these situations, we either concluded that the obligation was not met or determined that we did not have sufficient criteria to conclude on the obligation.

The professional standards applied prohibit the auditing organization from developing its own criteria.

Certain audited provider's developed supplemental criteria are included within the audit criteria in Appendix 1 for each obligation that the auditing organisation deemed necessary to provide for the Specified Parties to evaluate compliance, and for the Specified Requirements to meet the applicable professional standard's definition of suitability.

Use of sampling

As noted in the Delegated Regulations, the auditing organisation is permitted to use sampling in the collection of audit evidence. The sample size and methodology for sampling were selected in a way to obtain representativeness of the data or information and, as appropriate, in consideration of the following:

(a) evidence obtained throughout the Engagement Period, or subset of the Engagement Period (as appropriate)

(b) relevant changes to the audited service during the Engagement Period

(c) relevant changes to the context in which the audited service is provided during the Engagement Period

(d) relevant features of algorithmic systems, where applicable, including personalisation based on profiling or other criteria

(e) other relevant characteristics or partitions of the data, information and evidence under consideration

(f) the representation and appropriate analysis of concerns related to particular groups as appropriate, such as minors or vulnerable groups and minorities, in relation to the audited obligation or commitment, as deemed necessary.

As part of our risk assessment, we determined our preliminary audit strategy (i.e., controls reliance, substantive only strategy, or combination of the two) for each individual obligation. When taking a controls reliance strategy where our procedures include obtaining evidence from multiple controls and/or additional assurance from substantive procedures, we have selected sample sizes based on the size of the population (e.g., a sample of 25 when the population is greater than 250 occurrences or 10% of the population size, with a minimum sample of 5 when the population is less than 50 occurrences).

Sampling related to controls/compliance

Based on the nature of the engagement, our procedures relate to testing compliance and/or internal control over compliance – with certain requirements. Accordingly, our testing procedures include attribute sampling to determine whether the sample selected has the desired attribute (for example, the selected sample's attribute is correct or incorrect, present or absent, valid or not valid) to conclude on compliance with the Specified Requirements. As such, we applied guidance for minimum sample sizes in accordance with attribute sampling techniques (i.e., a qualitative statistical sample). Due to the nature of compliance/control sampling, other traditional sampling approaches for testing are not applicable, as the populations do not have quantitative dimensions (e.g., monetary balances in a financial statement audit).

Sampling related to substantive procedures and other considerations for controls testing

When we have taken a substantive only strategy, or we have only identified one control to test related to the obligation, we have either (1) expanded our sample sizes (e.g., to 60) or (2) performed additional procedures to obtain sufficient evidence to conclude on the Company's compliance with the Specified Requirements. These additional procedures may include obtaining specific representations from management, performing substantive analytical procedures, or testing more key items.

Identified exceptions in sample populations

In all instances, when we encountered one exception within our sample selections that we determined to be random, we selected additional items for testing (e.g., for sample sizes of 25, we tested at least 15 additional items or 40 in total). When we concluded that the exception was systematic, we did not extend our sample size but instead concluded that the exception was an instance of non-compliance.

Appendix 3 – Annex I of Delegated Regulations – Template for the audit report referred to in Article 6 of Delegated Regulations

Appendix 3 – Annex I of the Delegated Regulations – Template for the audit report referred to in Article 6 of Delegated Regulations

Section A: General Information

1. Audited service:	
App Store	
2. Audited provider:	
Apple Distribution International Limited	
3. Address of the audited provider:	
Hollyhill Industrial Estate Hollyhill Cork Ireland	
4. Point of contact of the audited provider:	
[CONFIDENTIAL]	
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. The audit report includes assessment of compliance with Article 37(1)(a). Refer to the applicable obligations and commitments in Appendix 1. Article 37(1)(b) was not subject to audit because the requirement for the audited service to comply with such articles did not exist during the DSA Engagement Period.

i. Compliance with Regulation (EU) 2022/2065

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 of our attached Reasonable Assurance Report of Independent Accountants regarding the Digital Services Act.	01/06/2024 to 31/05/2025

ii. *Compliance with codes of conduct and crisis protocols*

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 commitment	**Period covered**
Not applicable	Not applicable
6. a. Audit start date:	**b. Audit end date:**
Not applicable	Not applicable

Section B: Auditing organisation(s)

To complete the section below, insert as many lines as necessary per point.

1. Name(s) of organisation(s) constituting the auditing organisation:
Ernst & Young, Chartered Accountants ('EY')
2. Information about the auditing team of the auditing organisation:
For each member of the auditing team, provide: ► Their personal name. ► The individual organisation, part of the auditing organisation, they are affiliated with. ► Their professional email address. ► Descriptions of their responsibilities and the work they undertook during the audit
[CONFIDENTIAL] was the overall responsible person from EY. The contact details are EY, City Quarter, Lapp's Quay, Centre, Cork and the relevant email address is cork.reception@ie.ey.com. EY has maintained a list of the engagement team members. At EY's request, for privacy purposes, the personal names are not being specified in this submission. The complete list of team members may be requested if required.
3. Auditors' qualification:
a. Overview of the professional qualifications of the individuals who performed the audit, including domains of expertise, certifications, as applicable:
There were more than 20 university degreed team members involved in the execution of the engagement. Personnel directing the assurance engagement collectively have significant experience related to auditing the technology industry, algorithm systems, performing risk assessment, assessing compliance functions, content moderation, privacy matters, GDPR and other related topics. The team included individuals with the following credentials: ► Certified Information Systems Auditor ('CISA') as recognised by the Information Systems Audit and Control Association ► Licensed Certified Public Accountant ('CPA') ► Chartered Accountant (South Africa) ('CA(SA)') ► Chartered Accountant (Ireland) ('ACA').
b. Documents attesting that the auditing organisation fulfils the requirements laid down in Article 37(3), point (b) of Regulation (EU) 2022/2065 have been attached as an annex to this report:

Response included in Appendix 6 .
4. Auditors' independence:
a. Declaration of interests
EY performs audits, reasonable and limited assurance engagements, and related permissible professional services, for Apple Distribution International Limited in our capacity as an assurance, tax, transaction, and advisory services provider. EY has contracts to purchase certain Apple services (including advertising). Apple has informed us contracts are in the ordinary course of business and the terms and conditions are 'at market', as compared to other buyers at similar levels of spending. We have concluded there is no effect on EY's independence with respect to these contracts. In reaching that conclusion, we considered the independence and other ethical requirements of the Institute of Chartered Accountants in Ireland ('ICAI') Code of Ethics, which includes the requirements in the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants ('IESBA') applicable to this situation, which permit business relationships between an audit client and the firm or covered person in the firm when the firm or covered person is a consumer in the ordinary course of business. EY has also concluded that there is no effect on EY's independence with respect to any legal person (i.e., an entity, such as a corporation or organisation, that is recognised by law as having the capacity to own property, enter into contracts, and be sued) connected to Apple.
b. References to any standards relevant for the auditing team's independence that the auditing organisation(s) adheres to:
Refer to the Reasonable Assurance Report of Independent Accountants regarding the Digital Services Act. As noted in the Reasonable Assurance Report of Independent Accountants regarding the Digital Services Act, EY applies the ICAI Code of Ethics, which is equivalent to (or exceeds) 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. Independence is comprised of independence of mind and independence in appearance, both of which are required of the engagement team members engaged in providing reasonable assurance engagements. Independence of mind requires that the members maintain a state of mind that permits the expression of a conclusion without being affected by influences that compromise professional judgment, thereby allowing an individual to act with integrity and exercise objectivity and scepticism. Independence of appearance is achieved by the avoidance of facts and circumstances that are so significant that a reasonable and informed third party would likely conclude, weighing all the specific facts and circumstances, that a firm's, or a member of the audit team's, integrity, objectivity, or professional scepticism has been compromised.
c. List of documents attesting that the auditing organisation complies with the obligations laid down in Article 37(3), points (a) and (c) of Regulation (EU) 2022/2065 attached as annexes to this report. Attachment 3 and 5 to Annex 1
Refer to Appendix 6, which addresses Article 37(3), points (a) and (c).
5. References to any auditing standards applied in the audit, as applicable:
Refer to our attached Reasonable Assurance Report of Independent Accountants regarding the Digital Services Act. As noted in the Reasonable Assurance Report of Independent Accountants, our engagement was conducted in accordance with ISAE 3000 (Revised). Those standards

require that we plan and perform the reasonable assurance engagement to obtain reasonable assurance about whether management's assertion is appropriately stated, in all material respects.
6. References to any quality management standards the auditing organisation adheres to, as applicable:
EY applies the International Standard on Quality Management 1 (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. Refer to EY Transparency Report 2024 | EY - Ireland for further background.

Section C: Summary of the main findings

1. Summary of the main findings drawn from the audit (pursuant to paragraph 37(4), point (e) of Regulation (EU) 2022/2065)
A description of the main findings drawn from the audit can be found in Appendix 1 of our attached Reasonable Assurance Report of Independent Accountants regarding the Digital Services Act.
Section C.1: Compliance with Regulation (EU) 2022/2065
1) Audit opinion for compliance with the audited obligations referred to in Article 37(1), point (a) of Regulation (EU) 2022/2065: The aggregate audit opinion for compliance with the applicable audited obligations set out in Chapter III of Regulation (EU) 2022/2065 can be found within our attached Reasonable Assurance Report of Independent Accountants regarding the Digital Services Act.
2) Audit conclusion for each audited obligation: The audit conclusion for each audited obligation can be found in Appendix 1 of our attached Reasonable Assurance Report of Independent Accountants regarding the Digital Services Act.
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), point (b) of Regulation (EU) 2022/2065:*
1) Audit opinion for compliance with the commitments made under specify the code of conduct or crisis protocol covered by the audit: Not applicable
2) Audit conclusion for each audited commitment: Not applicable
Section C.3: Where applicable, explanations of the circumstances and the reasons why an audit opinion could not be expressed: Not applicable

Section D: Description of the findings: compliance with Regulation (EU) 2022/2065

Section D.1: Audit conclusion for obligation (specify)
Insert as many entries for section D.1 as necessary to cover the entire scope of the audit, specifying the obligation the section refers to.

The information provided should be complete and detailed such that a third party with no previous connection with the audit is able to understand the description of the findings.
Insert as many lines as necessary per point when completing this section.

I. Audit conclusion:

- ***Description of the audit conclusion, justification, and remarks.***
- ***As appropriate, include here any comments.***

A description of the audit conclusion, justification, and remarks for each audited obligation can be found in Appendix 1 of our attached Reasonable Assurance Report of Independent Accountants regarding the Digital Services Act.

If the conclusion is not 'positive', operational recommendations on specific measures to achieve compliance. Explanation on the materiality of non-compliance, where applicable	*Recommended timeframe to achieve compliance*
Operational recommendations on specific measures to achieve compliance (where the conclusion is not positive), including an explanation on the materiality of non-compliance and recommended timeframe to achieve compliance, can be found in Appendix 1 of our attached Reasonable Assurance Report of Independent Accountants regarding the Digital Services Act.	

II. Audit procedures and their results:

1) **Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:**

   A description of the audit criteria and materiality thresholds used can be found in Appendix 1 of our attached Reasonable Assurance Report of Independent Accountants regarding the Digital Services Act.

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

   a) **Description of the audit procedures performed by the auditing organisation, 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 of our attached Reasonable Assurance Report of Independent Accountants regarding the Digital Services Act and Appendix 2.

   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 of our attached Reasonable Assurance Report of Independent Accountants regarding the Digital Services Act and Appendix 2.

   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 of our attached Reasonable Assurance Report of Independent Accountants regarding the Digital Services Act.

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 of our attached Reasonable Assurance Report of Independent Accountants regarding the Digital Services Act and Appendix 2.

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 of our attached Reasonable Assurance Report of Independent Accountants regarding the Digital Services Act.

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.**

A list of 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, can be found in Appendix 1 of our attached Reasonable Assurance Report of Independent Accountants regarding the Digital Services Act and Appendix 2.

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

Please see Appendix 1 of our attached Reasonable Assurance Report of Independent Accountants regarding the Digital Services Act and Appendix 2 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 of our attached Reasonable Assurance Report of Independent Accountants regarding the Digital Services Act.

2) **Description of how the auditing organisation ensured its objectivity in the situation described in Article 16(3) of this Regulation:**

As noted in the Reasonable Assurance Report of Independent Accountants regarding the Digital Services Act, our engagement was conducted in accordance with ISAE 3000 (revised). EY applies the ICAI Code of Ethics, which is equivalent (or exceeds) 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. Independence is comprised of independence of mind and independence in appearance, both of which are

required of the engagement team members engaged in providing reasonable assurance engagements. Independence of mind requires that the members maintain a state of mind that permits the expression of a conclusion without being affected by influences that compromise professional judgment, thereby allowing an individual to act with integrity and exercise objectivity and scepticism. Independence of appearance is achieved by the avoidance of facts and circumstances that are so significant that a reasonable and informed third party would likely conclude, weighing all the specific facts and circumstances, that a firm's, or a member of the audit team's, integrity, objectivity, or professional scepticism has been compromised. Accordingly, as part of engagement acceptance, we assess our independence, and throughout the engagement, we evaluate evidence to determine that it is sufficient and appropriate, by measuring the quality of the evidence (i.e., its relevance and reliability).

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

Not applicable – no codes of conduct or crisis protocols were applicable during the audit period.

Code of conduct or crisis protocol: (specify)

Repeat this section for each code of conduct and crisis protocol.

Section E.1: Audit conclusion for commitment (specify)		
Insert as many entries for section E.1 as necessary to cover the entire scope of the audit, specifying the commitment audited. *The information provided should be complete and detailed such that a third party with no previous connection with the audit is able to understand the description of the findings.* *Insert as many lines as necessary per point when completing this section.*		
III. Audit conclusion:		
Audit conclusion		
Positive	Positive with comments	Negative
Description of the audit conclusion, justification, and any comments.		
If the conclusion is not 'positive', operational recommendations on specific measures to achieve compliance. *Explanation on the materiality of non-compliance, where applicable.*		*Recommended timeframe to achieve compliance.*
IV. Audit procedures and their results:		
1. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation: Not applicable		
2. Audit procedures, methodologies, and results: c. Description of the audit procedures performed by the auditing organisation, 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)): Not applicable		

d. Description, explanation, and justification of any changes to the audit procedures during the audit: Not applicable e. 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) description of the type of information and its source b) the period(s) when the evidence was collected c) the period to which the evidence refers d) any other relevant information and metadata. Not applicable
4. Explanation of how the reasonable level of assurance was achieved: Not applicable
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: Obligation or commitment and relevant elements not audited — Explanation of circumstances and 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: Third-parties consulted

Repeat this section per third-party consulted, incrementing the name of the section by one (for example, F.1, F.2, and so forth).

1. Name of third party consulted:
Not applicable
2. Representative and contact information of consulted third party:
Not applicable
3. Date(s) of consultation:
Not applicable
4. Input provided by third-party
Not applicable

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

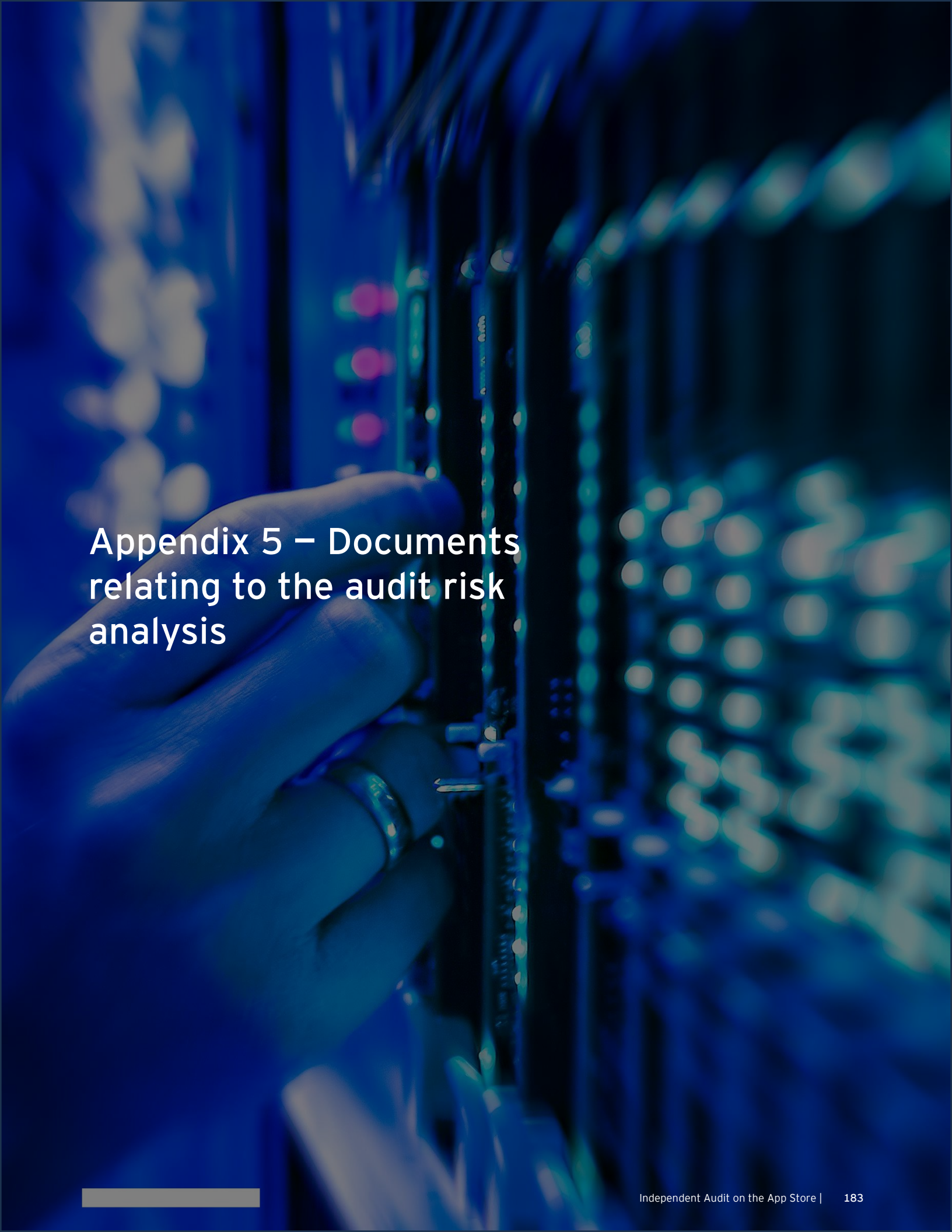
Please refer to our attached Reasonable Assurance Report of Independent Accountants regarding the Digital Services Act for additional information.

		Include as many lines as necessary in accordance with the allocation of responsibilities and empowerment as referred to in Article 7(1) point b)	
Date	27 August 2025	***Signed by***	[CONFIDENTIAL]
Place	EY, City Quarter, Lapp's Quay, Centre, Cork	***In the name of***	Ernst & Young Chartered Accountants
		Responsible for:	Entire Engagement

Appendix 4 – Written agreement between audited provider and the auditing organisation

Appendix 4 — Written agreement between audited provider and the auditing organisation

[CONFIDENTIAL]



Appendix 5 – Documents relating to the audit risk analysis

Appendix 5 — Documents relating to the audit risk analysis

Purpose: This document summarises 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 of the Digital Service Act).

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

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

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.

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.

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.**

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:
        - Where applicable, information from previous audits to which the audited service was subjected
        - 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
        - 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.

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 of the Delegated Regulations	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	Information from audited provider (website, voice-over, annual report, trust, and safety reports) Any relevant transparency reports Systemic Risk Assessment

Described in Article 9 of the Delegated Regulations	Information obtained, included, but not limited to:
crisis situations and unexpected events.	
The nature of the obligations and commitments in Chapter 3 of the DSA.	Any documentation by the audited provider concerning the scope The audited providers' risk assessment per article, including flowcharts The audit risk and control framework.
Other appropriate information, including, where applicable, information from previous audits to which the audited service was subjected.	Requests for Information (RFIs) and the responses to the RFIs Internal audit reports concerning the DSA or covering topics in the DSA (e.g., content moderation) European Commission's Supervision actions taken of the other designated very large online platforms and search engines under DSA.
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.	None 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, etc.).

2. We determined whether the risk factors we identified 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 obtained 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, which 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 of how the App Store's system of internal control operates at the entity level, including:

- Control environment
- Monitoring activities
- Management's 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.

4. Revision of risk assessment

In some instances, our assessment of the risks of material misstatement changed during the engagement as additional evidence was obtained. In circumstances in which we obtained evidence from performing further procedures, or when new information was obtained, either of which was inconsistent with the evidence on which we originally based the assessment, we revised the assessment and modified the planned procedures accordingly.

Determination of inherent, control and detection risks for each obligation and commitment

II. Assessment of risk of each audited obligation or commitment

Overview of Risk assessment

Obligations	Inherent Risk	Control Risk	Testing Strategy	Detection Risk
11.1	Low	Moderate	Fully substantive	Moderate
11.2	Low	Moderate	Fully substantive	Moderate
11.3	Low	Moderate	Fully substantive	Moderate
12.1	Low	Moderate	Fully substantive	Moderate
12.2	Low	Moderate	Fully substantive	Moderate
13.1	N/A			
13.2	N/A			
13.3	N/A			
13.4	N/A			
13.5	N/A			
14.1	High	High	Fully substantive	Low
14.2	Low	High	Fully substantive	Moderate
14.3	N/A			
14.4	Low	High	Combination of controls and substantive testing	Moderate

Obligations	Inherent Risk	Control Risk	Testing Strategy	Detection Risk
14.5	Low	Moderate	Fully substantive	Moderate
14.6	Low	Moderate	Fully substantive	Moderate
15.1	Low	High	Fully substantive	Moderate
15.2	N/A			
15.3	N/A			
16.1	Low	Moderate	Combination of controls and substantive testing	Moderate
16.2	Low	Moderate	Combination of controls and substantive testing	Moderate
16.3	N/A			
16.4	Low	Moderate	Combination of controls and substantive testing	Moderate
16.5	Low	Moderate	Combination of controls and substantive testing	Moderate
16.6	Low	Moderate	Combination of controls and substantive testing	Moderate
17.1	Low	High	Fully substantive	Moderate
17.2	N/A			
17.3	Low	High	Fully substantive	Moderate
17.4	Low	Moderate	Fully substantive	Moderate
17.5	N/A			
18.1	High	Moderate	Fully substantive	Low
18.2	High	Moderate	Fully substantive	Low
19.1	N/A			
19.2	N/A			
20.1	Low	Moderate	Fully substantive	Moderate
20.2	N/A			
20.3	Low	Moderate	Combination of controls and substantive testing	Moderate
20.4	Low	Moderate	Combination of controls and substantive testing	Moderate
20.5	Low	Moderate	Combination of controls and substantive testing	Moderate
20.6	Low	Moderate	Combination of controls and substantive testing	Moderate

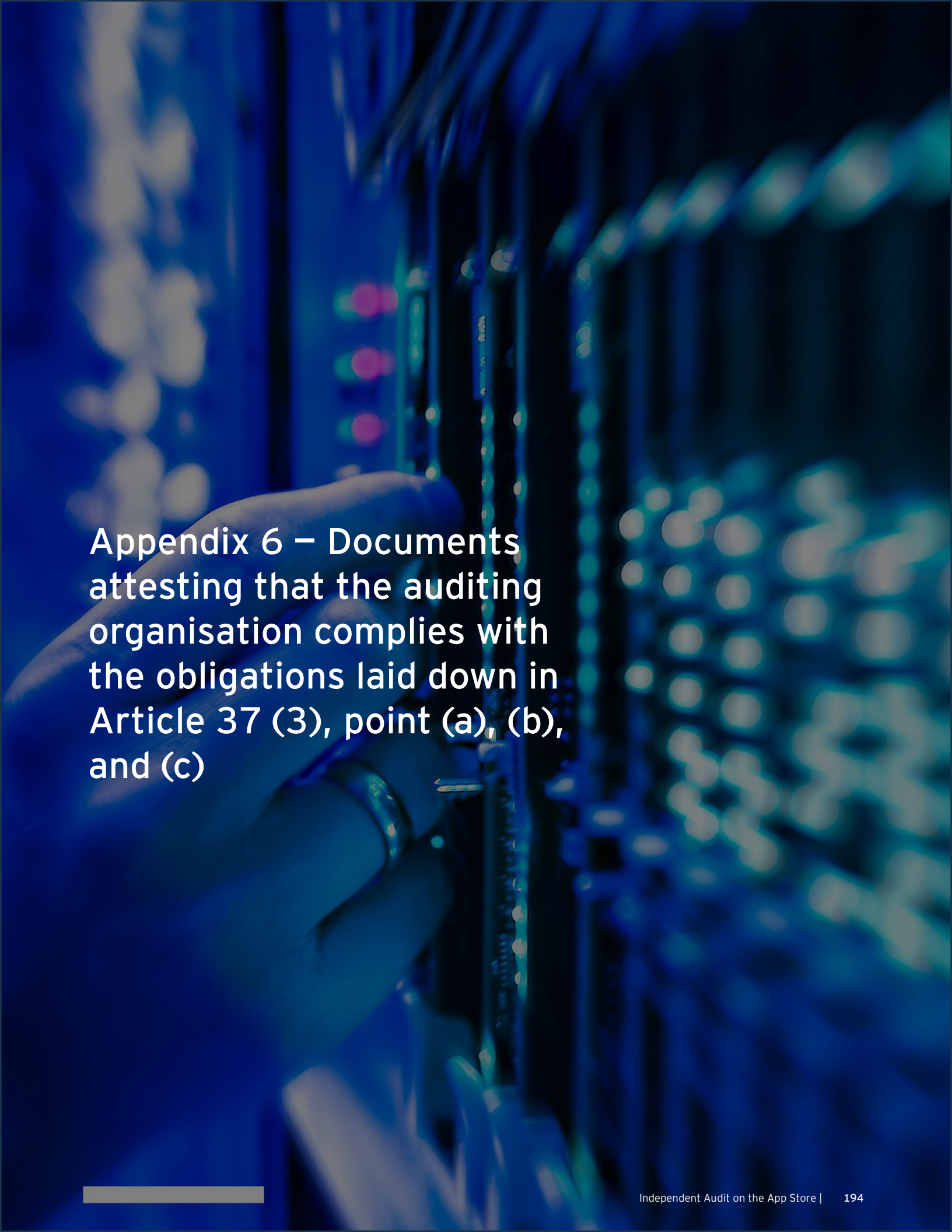
Obligations	Inherent Risk	Control Risk	Testing Strategy	Detection Risk
21.1	Low	High	Fully substantive	Moderate
21.2	Low	High	Fully substantive	Moderate
21.3	N/A			
21.4	N/A			
21.5	Low	High	Fully substantive	Moderate
21.6	N/A			
21.7	N/A			
21.8	N/A			
21.9	N/A			
22.1	Low	Moderate	Combination of controls and substantive testing	Moderate
22.2	N/A			
22.3	N/A			
22.4	N/A			
22.5	N/A			
22.6	N/A			
22.7	N/A			
22.8	N/A			
23.1	High	Moderate	Fully substantive	Low
23.2	Low	Moderate	Fully substantive	Moderate
23.3	High	Moderate	Fully substantive	Low
23.4	Low	Moderate	Fully substantive	Moderate
24.1	Low	Moderate	Fully substantive	Moderate
24.2	Low	Moderate	Fully substantive	Moderate
24.3	Low	Moderate	Fully substantive	Moderate
24.4	N/A			
24.5	Low	Moderate	Combination of controls and substantive testing	Moderate
24.6	N/A			
25.1	Low	High	Fully substantive	Moderate
25.2	N/A			
25.3	N/A			

Obligations	Inherent Risk	Control Risk	Testing Strategy	Detection Risk
26.1	Low	Moderate	Combination of controls and substantive testing	Moderate
26.2	Low	Moderate	Combination of controls and substantive testing	Moderate
26.3	High	Moderate	Fully substantive	Low
27.1	Low	Moderate	Fully substantive	Moderate
27.2	High	Moderate	Combination of controls and substantive testing	Low
27.3	Low	Moderate	Combination of controls and substantive testing	Moderate
28.1	High	Moderate	Combination of controls and substantive testing	Low
28.2	High	Moderate	Combination of controls and substantive testing	Low
28.3	N/A			
28.4	N/A			
29.1	N/A			
29.2	N/A			
30.1	High	Moderate	Combination of controls and substantive testing	Low
30.2	High	High	Combination of controls and substantive testing	Low
30.3	High	Moderate	Combination of controls and substantive testing	Low
30.4	High	Moderate	Combination of controls and substantive testing	Low
30.5	High	Moderate	Combination of controls and substantive testing	Low
30.6	High	Moderate	Combination of controls and substantive testing	Low
30.7	High	Moderate	Combination of controls and substantive testing	Low
31.1	High	Moderate	Combination of controls and substantive testing	Low
31.2	High	Moderate	Combination of controls and substantive testing	Low

Obligations	Inherent Risk	Control Risk	Testing Strategy	Detection Risk
31.3	High	Moderate	Combination of controls and substantive testing	Low
32.1	High	High	Fully substantive	Low
32.2	High	High	Fully substantive	Low
33.1	N/A			
33.2	N/A			
33.3	N/A			
33.4	N/A			
33.5	N/A			
33.6	N/A			
34.1	High	High	Combination of controls and substantive testing	Low
34.2	High	High	Combination of controls and substantive testing	Low
34.3	High	High	Fully substantive	Low
35.1	High	Moderate	Combination of controls and substantive testing	Low
35.2	N/A			
35.3	N/A			
36.1	Low	Moderate	Fully substantive	Moderate
36.2	N/A			
36.3	N/A			
36.4	N/A			
36.5	N/A			
36.6	N/A			
36.7	N/A			
36.8	N/A			
36.9	N/A			
36.10	N/A			
36.11	N/A			
37.1	Low	Moderate	Fully substantive	Moderate
37.2	Low	Moderate	Fully substantive	Moderate
37.3	Low	Moderate	Fully substantive	Moderate
37.4	Low	Moderate	Fully substantive	Moderate

Obligations	Inherent Risk	Control Risk	Testing Strategy	Detection Risk
37.5	N/A			
37.6	Low	Moderate	Fully substantive	Moderate
37.7	N/A			
38.1	Low	Moderate	Combination of controls and substantive testing	Moderate
39.1	Low	High	Fully substantive	Moderate
39.2	Low	High	Fully substantive	Moderate
39.3	Low	High	Fully substantive	Moderate
40.1	Low	Moderate	Fully substantive	Moderate
40.2	N/A			
40.3	Low	Moderate	Fully substantive	Moderate
40.4	Low	Moderate	Fully substantive	Moderate
40.5	N/A			
40.6	N/A			
40.7	Low	Moderate	Fully substantive	Moderate
40.8	N/A			
40.9	N/A			
40.10	N/A			
40.11	N/A			
40.12	Low	Moderate	Fully substantive	Moderate
40.13	N/A			
41.1	Low	Moderate	Fully substantive	Moderate
41.2	Low	Moderate	Fully substantive	Moderate
41.3	Low	Moderate	Fully substantive	Moderate
41.4	Low	Moderate	Fully substantive	Moderate
41.5	Low	Moderate	Fully substantive	Moderate
41.6	Low	Moderate	Fully substantive	Moderate
41.7	Low	Moderate	Fully substantive	Moderate
42.1	Low	Moderate	Fully substantive	Moderate
42.2	Low	High	Fully substantive	Moderate
42.3	Low	High	Fully substantive	Moderate
42.4	Low	High	Fully substantive	Moderate
42.5	Low	High	Fully substantive	Moderate

Obligations	Inherent Risk	Control Risk	Testing Strategy	Detection Risk
43.1	N/A			
43.2	N/A			
43.3	N/A			
43.4	N/A			
43.5	N/A			
43.6	N/A			
43.7	N/A			
44.1	N/A			
44.2	N/A			
45.1	N/A			
45.2	N/A			
45.3	N/A			
45.4	N/A			
46.1	N/A			
46.2	N/A			
46.3	N/A			
46.4	N/A			
47.1	N/A			
47.2	N/A			
47.3	N/A			
48.1	N/A			
48.2	N/A			
48.3	N/A			
48.4	N/A			
48.5	N/A			



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

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DSA Annex	Illustrative 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 Institute of Chartered Accountants in Ireland ('ICAI') Code of Ethics, 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). Our engagement agreement notes our compliance with Article 37 (3) (a) (i). Since this is the second year of the DSA audit requirement, we are, by definition, in accordance with Article 37 (3) (a)(ii). Regarding Article 37 (3) (a)(iii), we are not performing the audit in return for fees which are contingent on the result of the 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 ISAE 3000 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 ICAI Code of Ethics, 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 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.

Appendix 7 – Definitions

Appendix 7 – Definitions

For purposes of this assurance report the following terms have the meanings attributed below:

Term	Definition	Source
Assurance engagement	An engagement in which a practitioner aims to obtain sufficient appropriate evidence to express a conclusion designed to enhance the degree of confidence of the intended users other than the VLOP about the subject matter information (that is, the outcome of the measurement or evaluation of an underlying subject matter against criteria).	B
Audit criteria	The criteria against which the auditing organisation assesses compliance with each audited obligation or commitment.	A
Audit evidence	Any information used by an auditing organisation to support the audit findings and conclusions and to issue an audit opinion, including data collected from documents, databases or IT systems, interviews or testing performed.	A
Audited obligation or commitment	An obligation or commitment referred to in Article 37(1) of Regulation (EU) 2022/2065 which forms the subject matter of the audit. Unless noted otherwise, each sub-article is an audited obligation or commitment.	A
Auditing organisation	An individual organisation, a consortium or other combination of organisations, including any sub-contractors, that the audited provider has contracted to perform an independent audit in accordance with Article 37 of Regulation (EU) 2022/2065.	A
Auditing procedure	Any technique applied by the auditing organisation in the performance of the audit, including data collection, the choice and application of methodologies, such as tests and substantive analytical procedures, and any other action taken to collect and analyse information to collect audit evidence and formulate audit conclusions, not including the issuing of an audit opinion or of the audit report.	A
Audited provider	The provider of an audited service which is subject to independent audits pursuant to Article 37(1) of that Regulation.	A
Audit risk	The risk that the auditing organisation issues an incorrect audit opinion or reaches an incorrect conclusion concerning the audited provider's compliance with an audited obligation or commitment, considering detection risks, inherent risks and control risks with respect to that audited obligation or commitment.	A
Audited service	A very large online platform or a very large online search engine designated in accordance with Article 33 of Regulation (EU) 2022/2065.	A
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.	A
Criteria	The benchmarks used to measure or evaluate the underlying subject matter.	B
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.	A

Term	Definition	Source
Engagement risk	The risk that the practitioner expresses an inappropriate conclusion when the subject matter information is materially misstated.	B
Engagement Period	The period in scope of the assurance engagement.	C
Evidence	Information used by the practitioner in arriving at the practitioner's conclusion. Evidence includes both information contained in relevant information systems, if any, and other information.	B
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.	A
Intended users	The individual(s) or organisation(s), or group(s) thereof that the practitioner expects will use the assurance report.	B
Internal controls	Any measures, including processes and tests, that are designed, implemented and maintained by the audited provider, including its compliance officers and management body, to monitor and ensure the audited provider's compliance with the audited obligation or commitment.	A
Materiality threshold	The threshold beyond which deviations or misstatements by the audited provider, individually or aggregated, would reasonably affect the audit findings, conclusions and opinions.	A
Misstatement	A difference between the subject matter information and the appropriate measurement or evaluation of the underlying subject matter in accordance with the criteria. Misstatements can be intentional or unintentional, qualitative or quantitative, and include omissions.	B
Practitioner	The individual(s) conducting the engagement (usually the engagement partner or other members of the engagement team, or, as applicable, the firm).	B
Professional judgment	The application of relevant training, knowledge, and experience, within the context provided by assurance and ethical standards, in making informed decisions about the courses of action that are appropriate in the circumstances of the engagement.	B
Professional scepticism	An attitude that includes a questioning mind, being alert to conditions that may indicate possible misstatement, and a critical assessment of evidence.	B
Reasonable assurance engagement	An assurance engagement in which the practitioner reduces engagement risk to an acceptably low level in the circumstances of the engagement as the basis for the practitioner's conclusion. The practitioner's conclusion is expressed in a form that conveys the practitioner's opinion on the outcome of the measurement or evaluation of the underlying subject matter against criteria.	B
Subject matter	The phenomenon that is measured or evaluated by applying criteria.	B
Subject matter	The outcome of the measurement or evaluation of the underlying subject matter against the criteria, i.e., the information that results	B

Term	Definition	Source
information	from applying the criteria to the underlying subject matter.	
Substantive analytical procedure	An audit methodology used by the auditing organisation to assess information to infer audit risks or compliance with the audited obligation or commitment.	**A**
Test	An audit methodology consisting of measurements, experiments or other checks, including checks of algorithmic systems, through which the auditing organisation assesses the audited provider's compliance with the audited obligation or commitment.	**A**
Vetted researcher	A researcher vetted in accordance with Article 40 (8) of Regulation (EU) 2022/2065.	**A**

Sources used:

A – Delegated Regulations Article 2

B - ISAE 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information

C – Written agreement between audited provider and the auditing organisation