

Audit implementation report referred to in Article 6 of Delegated Regulations

Section A: General Information

1. Audited provider:	
Apple Distribution International Limited ("Apple")	
2. Address of the audited provider:	
Hollyhill Industrial Estate Hollyhill Cork Ireland	
3. Audit report on which this implementation report is based	
Independent audit on the App Store for the period 1 June 2024 to 31 May 2025, with Reasonable Assurance Report of Independent Accountants regarding Regulation (EU) 2022/2065, the Digital Services Act (DSA)	
Date of Adoption of the report:	27 August, 2025
Reference to the audit report (for example an URL):	https://www.apple.com/legal/dsa/ie/
4. Information on the underlying audit and the involved parties:	
<u>Audited Provider:</u> Apple Distribution International Limited <u>Auditing Organisation:</u> Ernst & Young, Chartered Accountants ("EY") <u>Audit of:</u> Obligations set out in Chapter III of Regulation (EU) 2022/2065 <u>Audit Period Covered:</u> 1 June, 2024 to 31 May, 2025 <u>Auditing standards applied:</u> Audit conducted in accordance with ISAE 3000 (Revised) <u>Quality management standards auditing organisation adheres to:</u> International Standard on Quality Management 1 (ISQM 1)	
5. Does the audit implementation report refer to an audit report on compliance with all the obligations and commitments pursuant to Article 37 (1) of Regulation (EU) 2022/2065 applicable to the audited provider?	
Yes. Please refer to the applicable obligations and commitments in Appendix 1 to the Independent audit on the App Store for the period 1 June 2024 to 31 May 2025, with Reasonable Assurance Report of Independent Accountants regarding Regulation (EU) 2022/2065, the Digital Services Act (DSA)	
6. Where applicable, references to other audit reports resulting from audits pursuant to Article 37 of Regulation (EU) 2022/2065 that the audited provider is or will be subject to concerning the audited period:	
N/A	

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

B.1 Recommendation Article 16.4	
<u>Article 16.4:</u> <i>Where the notice contains the electronic contact information of the individual or entity that submitted it, the provider of hosting services shall, without undue delay, send a confirmation of receipt of the notice to that individual or entity.</i>	
<u>Description of non-compliance:</u> <i>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.</i>	
<u>Operational recommendation:</u> Implement a monthly monitoring process to identify and resolve email failures timely.	
1 Measures to implement the operational recommendation	
See 1.1 a) for description of the planned measures.	
1.1 Planned measure(s)	
a) Description of the measure(s) (indicate the objectives(s), any milestones, revisions steps and, where applicable, performance indicators):	A monthly monitoring process to be implemented to ensure all required electronic receipt confirmations are sent timely.
b) Timing for implementation:	8 August, 2025 – Complete
1.2 Measures taken since the end of the period on which the audit report is based	
a) Description of the measures:	The recommended monthly monitoring process was first executed on 8 August, 2025
b) Time when the measure(s) were implemented or are planned to be implemented:	8 August, 2025
c) Result (include references to external sources, for example links to websites, as applicable):	As at 11 September 2025, two instances of the monthly monitoring process were successfully executed.
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and	Starting 8 August, 2025 the monthly monitoring process checks that electronic confirmations of receipt have been sent to the individuals or

why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	entities that submitted notices in the previous month.
1.3 Where applicable description of any measure(s) to adjust benchmarks for compliance and internal controls:	
N/A	
2 Reasons for not implementing the recommendation, if applicable	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A

B.2 Recommendation Article 16.5	
<u>Article 16.5:</u> <i>The provider shall also, without undue delay, notify that individual or entity of its decision in respect of the information to which the notice relates, providing information on the possibilities for redress in respect of that decision</i>	
<u>Description of non-compliance:</u> <i>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.</i>	
<u>Operational recommendations:</u> <i>Implement a monthly monitoring process to identify and resolve email failures timely.</i>	
1 Measures to implement the operations recommendation	
See 1.1 a) for description of the planned measures.	
1.1 Planned measure(s)	
a) Description of the measure(s) (indicate the objectives(s), any milestones, revisions steps and, where applicable, performance indicators):	A monthly monitoring process to be implemented to ensure all notifiers receive a confirmation of decision timely.
b) Timing for implementation:	8 August, 2025 – Complete
1.2 Measures taken since the end of the period on which the audit report is based	
a) Description of the measures:	The recommended monthly monitoring process was first executed on 8 August, 2025
b) Time when the measure(s) were implemented or are planned to be implemented:	8 August, 2025
c) Result (include references to external sources, for example links to websites, as applicable):	As at 11 September 2025, two instances of the monthly monitoring process were successfully executed.
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to	Starting 8 August, 2025 the monthly monitoring process checks that each notifier, whose notice regarding potential illegal content has been closed in that month, has received a confirmation of decision.

compliance, where this is not immediately observable:	
1.3 Where applicable description of any measure(s) to adjust benchmarks for compliance and internal controls:	
N/A	
2 Reasons for not implementing the recommendation, if applicable	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A

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

SECTION D: Any other information the audited provider wishes to convey: **N/A**

