

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

August 25, 2023 to May 31, 2024

Deloitte.

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Independent Accountant's Report

LinkedIn Ireland Unlimited Company

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Scope

We were engaged to examine LinkedIn Ireland Unlimited Company and its subsidiaries' ("audited provider") assertion ("Assertion"), included in Appendix 1, regarding LinkedIn's compliance with all obligations and each obligation and commitment referred to in Article 37(1)(a) of European Union Regulation 2022/2065 of the European Parliament and the Council (the "Act") (together the "Specified Requirements") during the period from August 25, 2023 through May 31, 2024 (the "Examination Period"). Our responsibility is to express an opinion on the audited service's compliance with the Specified Requirements based on conducting our examination in accordance with our professional standards. Unless referenced otherwise, each obligation and commitment is defined at the sub-article level of the Specified Requirements.

We did not perform procedures on the audited service's compliance with codes of conduct and crisis protocols referred to in Article 37 (1) (b) of the Act and Annex I of the Delegated Regulations because the requirement for the audited service to comply with such articles did not exist during the Examination Period. Accordingly, we do not express an opinion on LinkedIn's compliance with the codes of conduct and crisis protocols referred to in Article 37 (1) (b) of the Act and Annex I of the Delegated Regulations.

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

LinkedIn's responsibilities

The management of the audited provider is responsible for:

- Determining the applicability of all obligations and each obligation and commitment in the Act during the Examination Period;
- Complying with the Specified Requirements by designing, implementing, and maintaining the audited service's system and manual processes (and related controls) to comply with the Act;
- Selecting the Specified Requirements, making interpretations, and developing benchmarks, as needed, to implement the Specified Requirements;
- Evaluating and monitoring LinkedIn's compliance with the Specified Requirements
- Its Assertion of compliance with the Specified Requirements
- Having a reasonable basis for its Assertion; and
- Preparing the audit implementation report referred to in Article 6 of the Act, including its completeness, accuracy, and method of presentation.

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

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 the Specified Requirements;
- Form an independent opinion on whether the audited service complies with the Specified Requirements based on the procedures we have performed and the evidence we have obtained; and
- Express our opinion to the audited provider.

For additional responsibilities of LinkedIn and Deloitte & Touch LLP (hereafter referred to as D&T), see Appendix 4 for the engagement statement of work executed on May 1, 2024.

We conducted our examination in accordance with the *International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* ("ISAE 3000 (Revised)"), the attestation standards established by the American Institute of Certified Public Accountants ("AICPA"), Section III and IV of the Commission Delegated Regulation (EU) supplementing Regulation (EU) 2022/2065 of the European

Parliament and of the Council, by laying down rules on the performance of audits for very large online platforms and very large online search engines ("Delegated Regulation") dated October 20, 2023 and the terms of reference for this examination as agreed with LinkedIn on May 1, 2024. Those standards require that we plan and perform our examination to obtain reasonable assurance about whether LinkedIn complied, in all material respects, with the Specified Requirements referenced in the Independent Accountant's Report. The nature, timing, and extent of the selected procedures depend on our judgment, including our assessment of the risks of material noncompliance, whether due to fraud or error. We believe the evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination included the following procedures, among others:

- Obtaining an understanding of the characteristics of the 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;
- Obtaining an understanding of the systems and processes implemented to comply with the Act, including obtaining an understanding of the internal control environment relevant to our examination, but not for the purpose of expressing an opinion on the effectiveness of the audited provider's internal control;
- Identifying and assessing the risks of whether 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 assurance evidence that is sufficient and appropriate to provide a basis for our opinion.

We collected evidence to assess LinkedIn's compliance with the Specified Requirements during the Examination Period from May 1, 2024, through August 23, 2024.

Our independence and quality management

We are required to be independent of LinkedIn and its subsidiaries and to meet our other ethical responsibilities, as applicable, for examination engagements set forth in the Preface: Applicable to All Members and Part 1 – Members in Public Practice of the Code of Professional Conduct established by the AICPA and other relevant ethical requirements required for our engagement.

We also applied the 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, and the AICPA's quality management standards, which require 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, Appendix 6 includes our attestation that the auditing organization complies with the obligations laid down in Article 37 (3), points (a), (b), and (c).

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

The opinion; criteria, materiality thresholds, procedures, and results; 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 which could not be examined (if applicable) or conclusion not reached; and other relevant observations and findings associated with our examination of the obligations and commitments are included in Appendix 1. Additionally, our summary of risk analysis under Article 9 of the Act, including our assessment of inherent, control, and detection risk for each obligation, is included in Appendix 5. See Appendix 2 for a listing of obligations and commitments not subjected to procedures since they were not applicable during the Examination Period.

Inherent limitations

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

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

Our examination was limited to certain aspects of LinkedIn's algorithmic systems, as required by Regulation (EU) 2022/2065. Furthermore, algorithms may not consistently operate as intended or at an appropriate level of precision. Because of their nature and inherent limitations, algorithms may introduce biases in the human programmer, resulting in repeated errors or favoring certain results or outputs by the model in favor of certain results. Accordingly, we do not express an opinion or other form of assurance on the design, operation, and monitoring of the algorithmic systems.

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

Emphasis of certain matters

Applying the Specified Requirements requires the audited service to develop benchmarks and interpret obligations and commitments, including certain terminology. We deemed these benchmarks and interpretations necessary for report users to make decisions, and they are described in Appendix 1 for applicable commitments and obligations.

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

Our examination was limited to understanding and assessing certain internal controls. Because of their nature and inherent limitations, controls may not prevent, detect, or 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.

Opinion

Under Article 37(4)(g) of the Act, the conclusions on compliance with the Specified Requirements, individually and in the aggregate, must be phrased as Positive, Positive with Comments, or Negative. Article 8(8) of the Delegated Regulation requires an explanation for individual Specified Requirements where an opinion could not be reached.

Basis for qualified opinion

Our examination disclosed material noncompliance with certain Specified Requirements applicable to LinkedIn during the Examination Period. These instances of noncompliance are marked as **Negative** within Appendix 1 and summarized as follows.

- LinkedIn did not comply with **two** Specified Requirements.
- LinkedIn partially complied with **17** Specified Requirements.

Furthermore, out of the **69** Specified Requirements, **46** resulted in a **Positive** conclusion. We were unable to obtain sufficient evidence to form an opinion on whether LinkedIn complied with **four** applicable Specified Requirements. These are described and marked as **Disclaimer** in Appendix 1.

Qualified opinion

In our opinion, except for the effects and possible effects of the matters referenced above and further described below, LinkedIn complied with the applicable Specified Requirements, in the aggregate, during the Examination Period, in all material respects. This opinion equates to a Negative conclusion under Article 37(4)(g) of the Act.

Conclusions on each applicable individual commitment and obligation

For conclusions on each obligation and commitment, see Appendix 1. We were unable to obtain sufficient evidence to conclude regarding certain individual obligations during the Examination Period, which are identified and described in Appendix 1.

Restricted use

This report is intended solely for the information and use of LinkedIn and its subsidiaries, the European Commission, and the applicable Digital Services Coordinator of establishment 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.

Deloitte & Touche LLP

August 23, 2024



LinkedIn Ireland Unlimited Company
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Dublin 2
Ireland
Registered in Ireland
Company Number: 477441

Management of LinkedIn's Assertion

For the period from August 25, 2023, through May 31, 2024

We, as members of the management of LinkedIn, are responsible for LinkedIn and its compliance with all obligations and each obligation and commitment, referred to in Article 37(1)(a) of the European Union Regulation 2022/2065 of the European Parliament and of the Council (the "Act") (together the Specified Requirements) during the period from August 25, 2023 through May 31, 2024 (the "Examination Period"). Management is responsible for selecting or developing the criteria, which management believes provide an objective basis for measuring and reporting on the Specified Requirements. The criteria for the Specified Requirements selected by management have been included in Appendix 1 of the Independent Practitioner's Assurance Report ("Appendix 1") under the Audit Criteria label for each of the Specified Requirements ("Criteria").

Without providing legal opinion, Management asserts the following:

- LinkedIn determined that **69** Specified Requirements are applicable throughout the Examination Period.
- LinkedIn complied with **46** of the Specified Requirements throughout the Examination Period. These are indicated with a **Positive** conclusion in Appendix 1.
- Except for the effects of the material noncompliance described below, LinkedIn complied with **17** of the Specified Requirements throughout the Examination Period. These are indicated with a **Negative** conclusion in Appendix 1.
This partial compliance for 10 of the Specified Requirements was the result of bugs and imperfect controls related to logged-out reporting. Partial compliance for the remaining 7 Specified Requirements was the result of Year 1 implementation delays.
- LinkedIn did **not comply** with **two** Specified Requirements during the Examination Period. These are also indicated with a **Negative** conclusion in Appendix 1.
LinkedIn acknowledges the noncompliance identified in our Year 1 implementation, where the expected depth and process maturity were not fully met. We are committed to enhancing the depth of our controls and improving process maturity. LinkedIn is dedicated to addressing these areas with remediation plans detailed in the AIR.
We will continue to establish our own definitions and benchmarks to enable auditors to conduct their procedures and reach their conclusions. Additionally, we hope for EU clarification on some requirements to facilitate a more uniform understanding and application.
- LinkedIn complied with **four** of the Specified Requirements throughout the Examination Period; however, LinkedIn was unable to provide sufficient evidence to demonstrate compliance with certain applicable Specified Requirements throughout the Examination Period. These are indicated as a **Disclaimer** in Appendix 1.
- Certain Specified Requirements either did not exist or were not applicable to LinkedIn during the Examination Period. These are indicated as **out-of-scope** obligations in Appendix 2.

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

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

Appendix 1 of the Independent Accountant’s Report for LinkedIn offers a detailed analysis of compliance with the Digital Services Act (DSA) requirements. This section provides stakeholders with comprehensive insights into the obligations and commitments under Article 37(1)(a) of European Union Regulation 2022/2065, collectively referred to as "Specified Requirements."

Audit Criteria Composition

The audit criteria for this examination consist of two primary elements: the specific requirements outlined by the DSA and the benchmarks and definitions provided by LinkedIn. These benchmarks clarify the requirements and align them with the requirement for suitability criteria as defined by AT-C Section 105 of the AICPA Attestation Standards. This dual approach aids in interpreting the regulatory text for LinkedIn and is detailed in the tables within Appendix 1.

Sampling Approach

A robust sampling methodology is employed that aligns with AICPA guidance, facilitating effective control testing without the necessity to examine every item in a population. Sample sizes are determined based on factors such as population size, risk of control failure, and the auditor’s assessment of the tolerable rate of deviation. This approach provides a reasonable basis for conclusions about the population. Both statistical and nonstatistical sampling methods are utilized. Statistical sampling uses mathematical models for sample size determination and result evaluation, enhancing objectivity. Nonstatistical sampling relies on auditor judgment, leveraging experience and understanding of the control operations. The results are evaluated to confirm that the sample is representative of the population and that controls are operating effectively.

Procedures for Control Testing and Substantive Testing

In accordance with the Digital Services Act (DSA), sufficient testing is conducted to confirm that digital platforms comply with transparency and accountability requirements. This involves two main types of testing: control testing and substantive testing.

Control Testing

The effectiveness of internal controls related to DSA compliance is evaluated. This includes assessing platforms’ systems for collecting and reporting data on content moderation activities to ensure transparency reports are accurate. Additionally, platforms are examined to confirm they meet DSA obligations, such as user complaint reporting and regulatory responses. For Very Large Online Platforms (VLOPs), the transparency and fairness of automated moderation tools are evaluated to ensure alignment with DSA standards.

Substantive Testing

Substantive testing focuses on verifying the accuracy and completeness of transparency reports. The reported data on illegal content notices and actions taken are reviewed to confirm they accurately reflect platform activities. VLOP’s annual risk assessments and the effectiveness of their mitigation measures are also reviewed. Independent audits are conducted to assess overall compliance with the DSA, providing verification of transparency reports and risk management practices.

These procedures help confirm that digital platforms meet DSA obligations, promoting transparency and accountability in the digital services sector. We reached reasonable assurance through the performance of these controls and substantive testing procedures.

Allocation of Responsibilities

The following table outlines the allocation of responsibilities for the various components within Appendix 1:

Component	Responsibility
Audit Criteria	LinkedIn
Summary of Controls and Processes	LinkedIn
Materiality Threshold	Deloitte & Touche LLP
Procedures and Information Relied Upon	Deloitte & Touche LLP
Conclusion on Compliance	Deloitte & Touche LLP
Recommendations	Deloitte & Touche LLP

This introduction provides a structured framework for understanding LinkedIn’s compliance with the DSA, detailing the audit’s scope, methodology, and division of responsibilities.

Section 1: Provisions applicable to all providers of intermediary services

Art. 11 DSA - Points of contact for Member States’ authorities, the Commission, and the Board

Obligation:	Audit criteria:	Materiality threshold:
11.1	<p>Requirement:</p> <p>Providers of intermediary services shall designate a single point of contact to enable them to communicate directly, by electronic means, with Member States’ authorities, the Commission and the Board referred to in Article 61 for the application of this Regulation.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> • Single point of contact: The designated person, team, email address, or web page form that allows direct communication with the responsible individual or team identified as the Point of Contact. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>LinkedIn maintains a Help Center article that provides information on the single point of contact to enable Member States’ authorities, the Commission, and the Board to contact LinkedIn in the specified languages. In addition, on an annual basis the Help Center article is revisited and approved by management.</p>	<ol style="list-style-type: none"> 1. D&T inspected the annual review performed by management during the Examination Period over the single point of contact information to ascertain whether management reviewed and approved the information of the single point of contact and the personnel managing that single point of contact mailbox for appropriateness. 2. D&T inspected the listing of owners and members of the email alias designated as the single points of contact information to ascertain whether the individuals have the ability to send emails and read/manage from the email alias, and that they appear to be appropriate based on their roles as the designated points of contacts with Member States’ authorities. 	<ol style="list-style-type: none"> 1. The periodic review of the Help Center article on LinkedIn’s Digital Services Act (DSA) information website. 2. The periodic review over access to the single point of contact mailbox and its Owners and Membership listing.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 11.1 during the Examination Period, in all material respects.

Recommendations on specific measures:

Not applicable

Recommended timeframe to implement specific measures:

Not applicable

Obligation:	Audit criteria:	Materiality threshold:
11.2	<p>Requirement:</p> <p>Providers of intermediary services shall make public the information necessary to easily identify and communicate with their single points of contact. That information shall be easily accessible and shall be kept up to date.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> • Easily identifiable: LinkedIn used the information published to the following publicly available and discoverable web pages as a benchmark for determining whether the relevant information could be easily identified: <ol style="list-style-type: none"> 1. LinkedIn Transparency Center 2. LinkedIn User Agreement 3. LinkedIn Professional Community Policies • Easily accessible: LinkedIn used the examples listed in DSA Recital 43 as a benchmark to determine whether the relevant information was easily accessible. • Single points of contact: The designated person, team, email address, or web page form that allows direct communication with the responsible individual or team identified as the Point of Contact. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>LinkedIn maintains a Help Center article that provides information on the single point of contact to enable Member States’ authorities, the Commission, and the Board to contact LinkedIn.</p> <p>Periodically, the owners and membership of the email alias designated as the point of contact’s contact information are reviewed for completeness, accuracy, and role appropriateness.</p> <p>Members of the email alias are selected to ensure there is sufficient global coverage and the individuals have the requisite knowledge to understand the incoming communication and appropriately route it to the necessary recipients.</p>	<ol style="list-style-type: none"> 1. D&T inspected the designated single point of contact’s information to ascertain whether it is publicly available and accessible through the Transparency Center on LinkedIn’s DSA information website. 2. D&T inspected LinkedIn’s Help Center article to ascertain whether: <ul style="list-style-type: none"> • The designated single point of contact information is listed and is publicly available to enable Member States’ authorities, the Commission, and the Board to contact LinkedIn. • Information on the webpage about the single point of contact is up-to-date, easy to identify and easily accessible. • LinkedIn identified the official language of the Member State in which LinkedIn has its main establishment or where its legal representative resides or is established. 3. D&T performed inquiry with management and inspected evidence to ascertain whether there were any changes made to the Help Center article during the Examination Period. 4. D&T inspected the annual review performed by management during the Examination Period over the single point of contact information to ascertain whether the management reviewed and approved the information of the single point of contact and 	<ol style="list-style-type: none"> 1. Designated point of contact information which is publicly available and accessible through the Transparency Center on LinkedIn’s DSA information website.

the personnel managing that single point of contact mailbox for appropriateness.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 11.2 during the Examination 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	<p>Requirement:</p> <p>Providers of intermediary services shall specify in the information referred to in paragraph 2 the official language or languages of the Member States which, in addition to a language broadly understood by the largest possible number of Union citizens, can be used to communicate with their points of contact, and which shall include at least one of the official languages of the Member State in which the provider of intermediary services has its main establishment or where its legal representative resides or is established.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> None 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
On LinkedIn’s Help Center Article, LinkedIn has specified the language of communications with LinkedIn’s single points of contact.	<ol style="list-style-type: none"> D&T inspected the designated single point of contact information through the Transparency Center on LinkedIn’s DSA information website to ascertain whether LinkedIn had identified the official language of the Member State in which the provider of intermediary services has its main establishment. D&T performed inquiry with management and inspected evidence to ascertain whether there were any changes made to the Help Center article during the Examination Period. 	<ol style="list-style-type: none"> Designated point of contact’s information, which is publicly available and accessible through the Transparency Center on LinkedIn’s DSA information website.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 11.3 during the Examination Period, in all material respects.

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

Art. 12 DSA - Points of contact for recipients of the service

Obligation:	Audit criteria:	Materiality threshold:
12.1	<p>Requirement:</p> <p>Providers of intermediary services shall designate a single point of contact to enable recipients of the service to communicate directly and rapidly with them, by electronic means and in a user-friendly manner, including by allowing recipients of the service to choose the means of communication, which shall not solely rely on automated tools.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> Single point of contact: The designated person, team, email address, or web page form that allows direct communication with the responsible individual or team identified as the Point of Contact. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>LinkedIn maintains a Customer Support article that provides information on the designated point of contact's information to enable the recipients of the service to communicate with LinkedIn.</p> <p>In addition, recipients of the service can contact LinkedIn through electronic means that do not solely rely on automated tools via contents in profiles, posts, messages, and comments.</p> <p>Lastly, the Customer Support article is reviewed at least annually so that it is kept up to date.</p>	<ol style="list-style-type: none"> D&T observed directly on LinkedIn's platform to ascertain whether the recipients of the service can directly and rapidly report content in profiles, posts, messages, and comments. D&T observed whether the recipients of the service can communicate directly with LinkedIn by electronic means, in a user-friendly manner. D&T inspected the periodic review performed by management to ascertain whether it included a review of the designated single point of contact information to ensure that it is publicly available to enable the recipients of the service to report directly contents in profiles, posts, messages, and comments, or by creating a support ticket. D&T performed inquiry with management and inspected evidence to ascertain whether there were any changes made to the Help Center article during the Examination Period. 	<ol style="list-style-type: none"> The functionality on LinkedIn's platform that allows the recipients of the service to report content directly and rapidly in profiles, posts, messages, and comments. LinkedIn's website that provides the recipients of the service with options to report content. Management's periodic review of the single point of contact information on LinkedIn's web site.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 12.1 during the Examination Period, in all material respects.

Recommendations on specific measures:

Not applicable

Recommended timeframe to implement specific measures:

Not applicable

Obligation:	Audit criteria:	Materiality threshold:
12.2	<p>Requirement:</p> <p>In addition to the obligations provided under Directive 2000/31/EC, providers of intermediary services shall make public the information necessary for the recipients of the service in order to easily identify and communicate with their single points of contact. That information shall be easily accessible and shall be kept up to date.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> • Easily identifiable: The information published to the following publicly available and discoverable web pages were used as a benchmark for determining whether the relevant information could be easily identified: <ol style="list-style-type: none"> 1. LinkedIn Transparency Center 2. LinkedIn User Agreement 3. LinkedIn Professional Community Policies • Single points of contact: The designated person, team, email address, or web page form that allows direct communication with the responsible individual or team identified as the Point of Contact. • Easily accessible: The examples listed in DSA Recital 43 were used as a benchmark to determine whether the relevant information was easily accessible. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
The Help Center article that provides information on the designated points of contact information, to enable the recipients of the service to communicate with LinkedIn, is reviewed periodically to ensure that it is kept up to date and that the information is easily accessible.	<ol style="list-style-type: none"> 1. D&T inspected the periodic review performed by management during the Examination Period, over the single point of contact information to ascertain whether the designated single point of contact information was publicly available to enable the recipients of the service to communicate with LinkedIn through electronic means that do not solely rely on automated tools. 2. D&T performed inquiry with management and inspected evidence to ascertain whether there were any changes made to the Help Center article during the Examination Period. 	<ol style="list-style-type: none"> 1. The periodic review over the single point of contact information. 2. Help Center article on LinkedIn's website, which is publicly available and accessible.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 12.2 during the Examination Period, in all material respects.

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

Art. 14 DSA - Terms and conditions

Obligation:	Audit criteria:	Materiality threshold:
14.1	<p>Requirement:</p> <p>Providers of intermediary services shall include information on any restrictions that they impose in relation to the use of their service in respect of information provided by the recipients of the service, in their terms and conditions. That information shall include information on any policies, procedures, measures, and tools used for the purpose of content moderation, including algorithmic decision-making and human review, as well as the rules of procedure of their internal complaint handling system. It shall be set out in clear, plain, intelligible, user-friendly, and unambiguous language, and shall be publicly available in an easily accessible and machine-readable format.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> • Clear, plain, intelligible, user-friendly, and unambiguous language: Easy to understand as evaluated by LinkedIn. • Easily Accessible: The information published to the following publicly available and discoverable web pages were used as a benchmark for determining whether the relevant information could be easily accessed: <ol style="list-style-type: none"> 1. LinkedIn Transparency Center 2. LinkedIn User Agreement 3. LinkedIn Professional Community Policies • Machine-readable: Format that can be processed by a computer, including Hypertext Markup Language (HTML). 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>At least annually, and at the time a change is performed, the LinkedIn Policies are reviewed, updated as needed, and approved by management.</p> <p>At least annually, management confirms that the LinkedIn Policies include information on the restrictions to the use of the service, on the content moderation policies and processes, and on the complaint handling system.</p>	<ol style="list-style-type: none"> 1. D&T observed on LinkedIn's website to ascertain whether LinkedIn's Policies are publicly available and include information on: <ul style="list-style-type: none"> • Restrictions to the use of the service. • Measures and tools used for the purpose of content moderation, including algorithmic decision-making and human reviews. • Rules of procedure for the internal complaint handling system. 2. D&T inspected management's reviews of LinkedIn's policies to ascertain whether they include steps to ensure that: <ul style="list-style-type: none"> • The policies, procedures, measures, and tools used for the purpose of content moderation, including algorithmic decision-making and human review, as well as the rules of procedure of the internal complaint handling system are included in the terms and conditions. • The terms and conditions are publicly available in clear, plain, intelligible, user-friendly, and unambiguous language, in 	<ol style="list-style-type: none"> 1. Management's periodic review of the LinkedIn Policies. 2. Log of changes to the LinkedIn Policies during the Examination Period.

an easily accessible and machine-readable format.

3. D&T inspected updates made to the LinkedIn policies during the Examination Period to ascertain whether the updates were reviewed and approved by management.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 14.1 during the Examination 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	<p>Requirement: Providers of intermediary services shall inform the recipients of the service of any significant change to the terms and conditions.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> Significant change: Material alteration to substantive contents determined by LinkedIn's legal team on a case-by-case basis. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>Recipients of the service are provided with notice through LinkedIn's services or by other means before material changes, as determined by Legal team, to the User Agreement become effective.</p> <p>When material changes, as determined by Legal team, are made to the Professional Community Policies, recipients of the service are provided notice through LinkedIn's services or by other means.</p>	<ol style="list-style-type: none"> D&T inquired with management and corroborated by inspection of LinkedIn's Professional Community Policies, to ascertain whether LinkedIn's controls are in place to inform the recipients of the service of any significant change to its terms and conditions prior to the changes going into effective. D&T inspected the change logs associated with updates made to the publicly available LinkedIn User Agreement and Professional Community Policies to determine whether any material changes were made during the Examination Period. 	<ol style="list-style-type: none"> List of changes made to LinkedIn User Agreement and Professional Community Policies during the Examination Period.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 14.2 during the Examination 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 **Requirement:** Not applicable

Providers of intermediary services shall act in a diligent, objective, and proportionate manner in applying and enforcing the restrictions referred to in paragraph 1, with due regard to the rights and legitimate interests of all parties involved, including the fundamental rights of the recipients of the service, such as the freedom of expression, freedom and pluralism of the media, and other fundamental rights and freedoms as enshrined in the Charter.

Definitions and Benchmarks:

- **Diligent, objective, and proportionate manner:** Performed in accordance with LinkedIn policies.

Summary of Controls, Systems and Processes:

Audit Procedures:

Information Relied Upon:

At least annually, and at the time a change is performed, the Professional Community Policies page is reviewed, updated as needed and approved by management.

At least annually, management confirms that the Professional Community Policies (PCP) include information to enforce 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.

LinkedIn’s content moderation teams review content and appeals of decisions by following LinkedIn’s PCPs in a diligent, objective, and proportionate manner.

1. D&T observed on LinkedIn’s website, to ascertain whether LinkedIn’s Professional Community Policies (PCP) is publicly available for the recipients of the service and includes information to enforce the restrictions referred to in paragraph 1, with due regard to the rights and legitimate interests of all parties involved.
2. D&T observed on LinkedIn’s website, to ascertain whether LinkedIn’s PCP is publicly available for the recipients of the service and includes information on 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.
3. D&T obtained change logs and inspected whether any updates were made to the PCP during the Examination Period and whether the updates were reviewed and approved by the appropriate individuals.
4. D&T inspected LinkedIn’s Systemic Risk Assessment (SRA) to ascertain whether the systemic risks were identified, analyzed, assessed, mitigated, and covered risks related 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. D&T further, inspected evidence to ascertain whether each

1. Management’s periodic review of the Professional Community Policies.
2. Log of changes to the Professional Community Policies during the Examination Period.
3. LinkedIn’s Annual SRA.
4. Samples of moderation cases and appeals related to organic content, profiles, Jobs, and ads.

systemic risk was mapped to an identified mitigant.

5. D&T obtained a listing of moderation cases and appeals related to organic content, profiles, jobs, and advertisements (ads) and selected samples to corroborate whether LinkedIn acted in accordance with their PCPs in enforcing the restrictions and in cases where no action was taken.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 14.4 during the Examination Period, in all material respects.

Recommendations on specific measures:

Not applicable

Recommended timeframe to implement specific measures:

Not applicable

Obligation:	Audit criteria:	Materiality threshold:
14.5	<p>Requirement:</p> <p>Providers of very large online platforms and of very large online search engines shall provide recipients of services with a concise, easily accessible, and machine-readable summary of the terms and conditions, including the available remedies and redress mechanisms, in clear and unambiguous language.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> • Concise: Word count was used as the benchmark to evaluate the LinkedIn Summary of User Agreements, specifically, whether the Summary of User Agreements covers the main elements of the User Agreement with 80% fewer words. • Easily accessible: The information published to the following publicly available and discoverable web pages were used as a benchmark for determining whether the relevant information could be easily accessed: <ol style="list-style-type: none"> 1. LinkedIn Transparency Center 2. LinkedIn User Agreement 3. LinkedIn Professional Community Policies • Machine-readable: Format that can be processed by a computer, including Hypertext Markup Language (HTML). • Clear and unambiguous language: Easy to understand as evaluated by LinkedIn. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>LinkedIn provides a summary of Terms and Conditions on its platform.</p> <p>At least annually, management reviews the Terms and Conditions to check that it provides the recipients of services with a concise, easily accessible, and machine-readable summary of the terms and conditions - including the available remedies and redress mechanisms - in clear and unambiguous language.</p>	<ol style="list-style-type: none"> 1. D&T observed on LinkedIn's website, to ascertain whether LinkedIn's Terms and Conditions are publicly available for the recipients of the service and includes concise, easily accessible, and machine-readable summary of the terms and conditions, including the available remedies and redress mechanisms, in clear and unambiguous language. 2. D&T inspected management's periodic review of LinkedIn's Terms and Conditions to ascertain that it included steps to check that the Terms and Conditions are available to the recipients of the service in a concise, easily accessible, and machine-readable manner - including the available remedies and redress mechanisms, in clear and unambiguous language. 3. D&T inspected updates made to the Terms and Conditions during the Examination Period to ascertain whether the updates were reviewed and approved by the appropriate individuals. 	<ol style="list-style-type: none"> 1. Management's periodic review of LinkedIn's Terms and Conditions. 2. Log of changes to the LinkedIn's Terms and Conditions during the Examination Period.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 14.5 during the Examination Period, in all material respects.

Recommendations on specific measures:

Not applicable

Recommended timeframe to implement specific measures:

Not applicable

Obligation:	Audit criteria:	Materiality threshold:
14.6	<p>Requirement:</p> <p>Very large online platforms and very large online search engines within the meaning of Article 33 shall publish their terms and conditions in the official languages of all the Member States in which they offer their services.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> Official Languages of all the Member States: The 24 official languages of the EU: Bulgarian, Croatian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Irish, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish, and Swedish. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>LinkedIn publishes its Policies in the official languages of the 12 supported EU State Members and the 12 other EU official languages in a help center article.</p> <p>At least annually, management reviews its Policies to ensure that they are published online in the 12 supported EU official languages in the corresponding pages and the 12 other EU official languages in a Help Center article.</p>	<ol style="list-style-type: none"> D&T observed on LinkedIn's website to ascertain whether LinkedIn's Policies are published in the official languages of the 12 supported EU State Members and the 12 other EU official languages. D&T inspected management's periodic reviews of LinkedIn's Policies to ascertain whether they include steps to check that they are published online in the 12 supported EU official languages in the corresponding pages and the 12 other EU official languages. D&T inspected updates made to the LinkedIn Policies during the Examination Period to ascertain whether the updates were reviewed and approved by the appropriate individuals. 	<ol style="list-style-type: none"> Management's periodic review of LinkedIn's Policies. Log of changes to the LinkedIn's Policies during the Examination Period.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 14.6 during the Examination Period, in all material respects.

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

Art. 15 DSA - Transparency reporting obligations for providers of intermediary services

Obligation:	Audit criteria:	Materiality threshold:
15.1	<p>Requirement:</p> <p>Providers of intermediary services shall make publicly available, in a machine-readable format and in an easily accessible manner, at least once a year, clear, easily comprehensible reports on any content moderation that they engaged in during the relevant period. Those reports shall include, in particular, information on the following, as applicable:</p> <p>(a) for providers of intermediary services, the number of orders received from Member States' authorities including orders issued in accordance with Articles 9 and 10, categorised by the type of illegal content concerned, the Member State issuing the order, and the median time needed to inform the authority issuing the order, or any other authority specified in the order, of its receipt, and to give effect to the order;</p> <p>(b) for providers of hosting services, the number of notices submitted in accordance with Article 16, categorised by the type of alleged illegal content concerned, the number of notices submitted by trusted flaggers, any action taken pursuant to the notices by differentiating whether the action was taken on the basis of the law or the terms and conditions of the provider, the number of notices processed by using automated means and the median time needed for taking the action;</p> <p>(c) for providers of intermediary services, meaningful and comprehensible information about the content moderation engaged in at the providers' own initiative, including the use of automated tools, the measures taken to provide training and assistance to persons in charge of content moderation, the number and type of measures taken that affect the availability, visibility and accessibility of information provided by the recipients of the service and the recipients' ability to provide information through the service, and other related restrictions of the service; the information reported shall be categorised by the type of illegal content or violation of the terms and conditions of the service provider, by the detection method and by the type of restriction applied;</p> <p>(d) for providers of intermediary services, the number of complaints received through the internal complaint-handling systems in accordance with the provider's terms and conditions and additionally, for providers of online platforms, in accordance with Article 20, the basis for those complaints, decisions taken in respect of those complaints, the median time needed for taking those decisions and the number of instances where those decisions were reversed;</p> <p>(e) any use made of automated means for the purpose of content moderation, including a qualitative description, a specification of the precise purposes, indicators of the accuracy and the possible rate of error of the automated means used in fulfilling those purposes, and any safeguards applied.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> • Machine-readable: Format that can be processed by a computer, including Hypertext Markup Language (HTML). • Easily accessible: Available on LinkedIn's Transparency Center. • Clear, easily comprehensible reports: Reports produced using templates provided European Commission. • Meaningful and comprehensible information: Important information presented in reports produced using templates provided European Commission. 	Not applicable

Summary of Controls, Systems and Processes:

Audit Procedures:

Information Relied Upon:

Not applicable – Disclaimer of Opinion.

Not applicable – Disclaimer of Opinion

Not applicable – Disclaimer of Opinion

Changes to Audit Procedures During the Examination

We determined that given the limitation on the scope of our examination, a disclaimer of opinion was warranted.

Conclusion:

Disclaimer – As described in the following paragraph, we have not been able to obtain sufficient appropriate audit evidence to form a conclusion on LinkedIn’s compliance with Obligation 15.1 during the Examination Period. Accordingly, we do not express an opinion on LinkedIn’s compliance for this obligation.

We did not reach an opinion on the completeness and accuracy of the information included in the Transparency Reports due to insufficient controls or processes over the preparation of that information and underlying systems. For instance, there was no documented inventory/listing of all of the steps that take place before the information is ready to be used in the Transparency Reports nor that of the relevant systems that are relied upon in producing the Transparency Reports. Additionally, due to the complexity of the systems and processes, D&T was unable to design and perform alternative substantive procedures.

As required by our professional standards, the paragraphs under each of the headings listed below and included in the Independent Practitioner’s Assurance Report do not apply to this obligation:

- Our responsibilities and procedures performed
- Description of additional information on each of the applicable audit obligations and commitments
- Inherent limitations
- Emphasis of certain matters
- Other matters
- Opinion
- Basis for Qualified Opinion

Recommendations on specific measures:

Recommended timeframe to implement specific measures:

- | | |
|---|--|
| <p>1. D&T recommends LinkedIn to implement formal controls or processes to support the completeness and accuracy of the information included in the Transparency Report which is the subject of Article 15 paragraph 1 (a) - (e).</p> | <p>Prior to the release of the April 2025 Transparency Report.</p> |
|---|--|

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

Art. 16 DSA - Notice and action mechanisms

Obligation:	Audit criteria:	Materiality threshold:
16.1	<p>Requirement:</p> <p>Providers of hosting services shall put mechanisms in place to allow any individual or entity to notify them of the presence on their service of specific items of information that the individual or entity considers to be illegal content. Those mechanisms shall be easy to access and user-friendly and shall allow for the submission of notices exclusively by electronic means.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> Easy to access and user-friendly: Accessible menu available directly in the user interface or through the guest reporting form. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>An easily accessible menu is available directly in the user interface for logged-in reporters to electronically notify LinkedIn of content they consider to be illegal by providing reasons for the report.</p> <p>An easily accessible menu is available directly in the user interface for logged-out reporters to complete an online form allowing them to electronically notify LinkedIn of content they consider to be illegal by providing reasons for the report.</p>	<ol style="list-style-type: none"> D&T observed live demonstrations to ascertain whether logged-in members were able to electronically notify LinkedIn of content they considered illegal by providing reasons for the report. D&T observed live demonstrations to ascertain whether logged out reporters (guests) were able to complete the guest reporting form to electronically notify LinkedIn of content they considered to be illegal by providing reasons for the report. D&T inspected system-generated reports and evaluated their completeness and accuracy to understand the number of cases LinkedIn received from EU logged-in and logged-out (guests) users. D&T tested general information technology controls (GITCs) over the relevant systems involved in the controls and processes supporting this obligation. 	<ol style="list-style-type: none"> Live demonstrations of submission of reports of illegal content for logged-in and guest reporters. System-generated reports containing the population of cases submitted by EU members and guests.

Changes to Audit Procedures During the Examination

Shifted from controls and substantive to controls only.

Conclusion:

Negative – In our opinion, except for the effects of the material noncompliance described in the following paragraph, LinkedIn complied with Obligation 16.1 during the Examination Period, in all material respects.

The partial compliance was the result of LinkedIn self-identifying that the guest reporting form used by logged-out users was not functioning from February 7, 2024, to May 15, 2024, preventing them from having the ability to report illegal content.

Per inquiry with management, corroborated by D&T’s testing, reports made by guests made up less than 1% of total reports submitted to LinkedIn during the Examination Period.

Recommendations on specific measures:

Recommended timeframe to implement specific measures:

Not applicable – LinkedIn remediated this issue during the Examination Period.

Not applicable

Obligation:	Audit criteria:	Materiality threshold:
16.2	<p>Requirement:</p> <p>The mechanisms referred to in paragraph 1 shall be such as to facilitate the submission of sufficiently precise and adequately substantiated notices. To that end, the providers of hosting services shall take the necessary measures to enable and to facilitate the submission of notices containing all of the following elements:</p> <p>(a) a sufficiently substantiated explanation of the reasons why the individual or entity alleges the information in question to be illegal content.</p> <p>(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.</p> <p>(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.</p> <p>(d) a statement confirming the bona fide belief of the individual or entity submitting the notice that the information and allegations contained therein are accurate and complete.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> • Sufficiently precise and adequately substantiated notices: Selecting a specific reason why the content is illegal through the available options within the accessible menu directly in the user interface or through the drop-down menu within the guest reporting form. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>An easily accessible menu is available directly in the user interface for logged-in reporters to electronically notify LinkedIn of content they consider to be illegal by providing reasons for the report.</p> <p>An easily accessible menu is available directly in the user interface for logged-out reporters to complete an online form allowing them to electronically notify LinkedIn of content they consider to be illegal by providing reasons for the report.</p>	<ol style="list-style-type: none"> 1. D&T observed during live demonstrations to ascertain whether when logged-in members reported content, they were prompted to select specific reasons why the content is illegal. Additionally, D&T observed live demonstrations to ascertain whether the reporter’s name and email address were recorded. 2. D&T inspected configurations in place to ascertain whether the exact location of the reported content was identified within the report. 3. D&T observed live demonstrations to ascertain whether when logged-out users (guests) reported content, they were prompted to fill out a form that required them to select from a list of specific reasons for their report, the link to the content they reported, and their full name, and email address. 4. D&T inspected the configuration in place to ascertain whether when a guest clicked the report button, a URL was generated for the user in order to report the exact location of the content. 	<ol style="list-style-type: none"> 1. Configurations in place for reporting illegal content. 2. Live demonstrations of submission of reports of illegal content for logged-in and guest reporters. 3. System-generated reports containing the population of cases submitted by EU members and guests.

5. D&T inspected system-generated reports and evaluated their completeness and accuracy to understand the number of cases LinkedIn received from EU logged-in and logged-out (guest) users.
6. D&T tested general information technology controls (GITCs) over the relevant systems involved in the controls and processes supporting this obligation.

Changes to Audit Procedures During the Examination

Shifted from controls and substantive to controls only.

Conclusion:

Negative – In our opinion, except for the effects of the material noncompliance described in the following paragraph, LinkedIn complied with Obligation 16.2 during the Examination Period, in all material respects.

This partial compliance was the result of LinkedIn self-identifying that the guest reporting form used by logged-out EU users (guests) was not functioning from February 7, 2024, to May 15, 2024, preventing them from having the ability to report sufficiently precise and adequately substantiated notices.

Per inquiry with management, corroborated by D&T’s testing, reports made by guests made up less than 1% of total reports submitted to LinkedIn during the Examination Period.

Recommendations on specific measures:

Not applicable – LinkedIn remediated this issue during the Examination Period.

Recommended timeframe to implement specific measures:

Not applicable

Obligation:	Audit criteria:	Materiality threshold:
16.4	<p>Requirement:</p> <p>Where the notice contains the electronic contact information of the individual or entity that submitted it, the provider of hosting services shall, without undue delay, send a confirmation of receipt of the notice to that individual or entity.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> • Undue delay: In near-real-time via an automated email when the notice is deemed relevant for sending a confirmation of receipt. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>LinkedIn has controls and processes in place to evaluate notices against the LinkedIn notification rules. In case the notice is deemed relevant for sending a confirmation of receipt to the individual or entity that submitted the notice, LinkedIn sends a notification email which includes a link to the relevant Notice Page.</p> <p>Annually, management reviews, updates as needed, and approves the notification rules for each moderation activity and offense type.</p>	<ol style="list-style-type: none"> 1. D&T inspected configurations in place to ascertain whether LinkedIn had processes in place during the Examination Period for organic content, jobs, advertisements (ads), and profiles, to evaluate notices submitted by logged-in members against the LinkedIn notification rules, and in case a notice was deemed relevant for notification, sending an automated email containing the link to the relevant Notice Page, to the logged-in individual or entity that submitted the notice. 2. D&T observed live demonstrations of logged-in members reporting content to ascertain whether LinkedIn sent a confirmation of receipt of the notice to the respective reporters in near real-time, when the report was deemed relevant for notification. 3. D&T observed live demonstrations after of logged-out users (guests) reporting content to ascertain whether LinkedIn sent a confirmation of receipt of the notice to the respective reporters in near real-time, when the report was deemed relevant for notification. 4. D&T inspected management’s annual review over the notification rules for each moderation activity and offense type to ascertain whether the updates were made as needed, and the rules were approved. 5. D&T inspected system-generated reports and evaluated their completeness and accuracy to understand the number of cases LinkedIn received from EU logged-in and logged-out (guests) users. 6. D&T tested general information technology controls (GITCs) over the relevant systems 	<ol style="list-style-type: none"> 1. Configurations in place for sending confirmations of receipt of the notice to individuals or entities that submitted the notice. 2. Live demonstrations of submission of notices by logged-in and guest reporters. 3. Management’s annual review of the notification rules for each moderation activity and offense type. 4. Automated email received by the individual or entity that submitted a notice. 5. System-generated reports containing the population of cases submitted by EU members and guests.

involved in the controls and processes supporting this obligation.

Changes to Audit Procedures During the Examination

Shifted from controls and substantive to controls only.

Conclusion:

Negative – In our opinion, except for the effects of the material noncompliance described in the following paragraphs, LinkedIn complied with Obligation 16.4 during the Examination Period, in all material respects.

This partial compliance was the result of LinkedIn self-identifying the following issues:

- Acknowledgement emails, which serve as confirmations of receipt, were not sent to logged-in EU users who submitted notices related to profiles from November 10, 2023, to April 16, 2024. Additionally, from August 25, 2023, to November 10, 2023, there was insufficient audit evidence to ascertain whether acknowledgement emails were sent to logged-in EU users submitting notices related to profiles.
- For EU guests, the guest-reporting form not functioning from February 2, 2024, to May 15, 2024. As a result, an acknowledgement email would not have been sent to EU guests during this period. Additionally, there was insufficient audit evidence for D&T to ascertain whether LinkedIn sent acknowledgement emails to EU guests submitting notices prior to February 2, 2024.

Per inquiry with management, corroborated by D&T’s testing, reports made by guests made up less than 1% of total reports submitted to LinkedIn during the Examination Period.

Recommendations on specific measures:

Not applicable – LinkedIn remediated this issue during the Examination Period.

Recommended timeframe to implement specific measures:

Not applicable

Obligation:	Audit criteria:	Materiality threshold:
16.5	<p>Requirement:</p> <p>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.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> • Undue delay: Notification within the defined Service-Level Agreements (SLAs) that are between two to 24 hours depending on the type of content. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>LinkedIn has controls and processes in place to evaluate notices against the LinkedIn notification rules. In case the notice is deemed relevant for sending a confirmation of receipt to the individual or entity that submitted the notice, LinkedIn sends a notification email which includes a link to the relevant Notice Page.</p> <p>LinkedIn reviews moderation cases related to organic content and profiles, job postings, and ads in accordance with SLAs for compliance with LinkedIn’s policies.</p> <p>After the completion of the review of the reported content, the Reporter Notice Page is updated to include the statement of reason for the action taken and a link to initiate an appeal process free of charge and for at least six months if allowed by LinkedIn rules.</p>	<ol style="list-style-type: none"> 1. D&T inspected configurations in place to ascertain whether LinkedIn had processes in place during the Examination Period for organic content, jobs, advertisements (ads), and profiles, to evaluate notices submitted by logged-in members against the LinkedIn notification rules, and in case a notice was deemed relevant for notification, to send an automated email containing the link to the relevant Notice Page, to the logged-in individual or entity that submitted the notice. 2. D&T obtained a listing of moderation cases reviewed by LinkedIn during the Examination Period and selected samples to ascertain whether a review was performed within the defined SLA in accordance with LinkedIn’s policies. 3. D&T inspected the configurations in place to ascertain whether the Reporter Notice Page for logged-in members was updated in near real-time after the completion of the review by LinkedIn to include the statement of reason for the action taken along with a link to initiate an appeal. 4. D&T observed live demonstrations of the closure of reports to ascertain whether the Reporter Notice Page was updated in near real-time for logged-in members to include the statement of reason for the action taken along with a link to initiate an appeal. 5. D&T inspected system-generated reports and evaluated their completeness and accuracy to understand the number of cases LinkedIn received from EU logged-in and logged-out (guests) users. 6. D&T tested general information technology controls (GITCs) over the relevant systems 	<ol style="list-style-type: none"> 1. The configurations in place for updating the Reporter Notice Pages after completion of review. 2. Live demonstrations of updates being made to the Reporter Notice Page to reflect case status. 3. Samples of moderation cases reviewed by LinkedIn. 4. System-generated reports containing the population of cases submitted by EU members and guests.

involved in the controls and processes supporting this obligation.

Changes to Audit Procedures During the Examination

Shifted from controls and substantive to controls only.

Conclusion:

Negative – In our opinion, except for the effects of the material noncompliance described in the following paragraphs, LinkedIn complied with Obligation 16.5 during the Examination Period, in all material respects.

This partial compliance was the result of LinkedIn self-identifying the following issues:

- Acknowledgement emails were not sent to logged-in EU users who submitted notices related to profiles from November 10, 2023, to April 16, 2024. Prior to this period, records were not maintained to demonstrate that acknowledgement emails were sent. This email contains a link to the Reporter Notice Page, without which, the user may not be able to determine the status of their notice.
- While EU guests had the ability to report illegal content except from February 7, 2024, to May 15, 2024, there was insufficient audit evidence during the Examination Period to demonstrate that LinkedIn notified EU guests with LinkedIn’s decision in respect of the information to which the notice relates, along with information on the possibilities for redress in respect of that decision without undue delay.

Per inquiry with management, corroborated by D&T’s testing, reports made by guests made up less than 1% of total reports submitted to LinkedIn during the Examination Period.

Recommendations on specific measures:

Recommended timeframe to implement specific measures:

- | | |
|--|--------------------|
| 1. D&T recommends that LinkedIn implements formalized processes or/and controls in place over the notification of EU logged-out users who report illegal content, with LinkedIn’s decision in respect of the information to which the notice relates, along with information on the possibilities for redress in respect of that decision without undue delay. | By April 30, 2025. |
|--|--------------------|

Obligation:	Audit criteria:	Materiality threshold:
16.6	<p>Requirement:</p> <p>Providers of hosting services shall process any notices that they receive under the mechanisms referred to in paragraph 1 and take their decisions in respect of the information to which the notices relate, in a timely, diligent, non- arbitrary and objective manner. Where they use automated means for that processing or decision-making, they shall include information on such use in the notification referred to in paragraph 5.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> • Diligent, non-arbitrary and objective manner: Decisions are made in line with LinkedIn’s policies. • Timely: Processing and notifying the recipient of the service within the defined Service-Level Agreements (SLA) that are between two to 24 hours depending on the type of content. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>LinkedIn reviews moderation cases related to organic content and profiles, job postings, and ads in accordance with service-level agreements (SLAs) for compliance with LinkedIn’s policies.</p> <p>Upon submission of a report, the Reporter Notice Page is made available to the logged-in user who reported the content being moderated in a user-friendly manner. When the corresponding review is completed, the page is updated to include the statement of reason for the action taken, and a disclosure of the use of automated means in the decision-making process.</p> <p>On a periodic basis, management compiles a status report of current moderation cases that includes the queued volume, the percentage of cases out of SLA, and the review rate. The report is discussed by management and remediation items and action plans are designed and assigned for implementation to the relevant participants and tracked through resolution.</p>	<ol style="list-style-type: none"> 1. D&T obtained a listing of moderation cases reviewed by LinkedIn during the Examination Period and selected samples to ascertain whether a review was performed within the defined SLA in accordance with LinkedIn’s policies. 2. D&T inspected the configurations in place to ascertain whether the Reporter Notice Page was updated for logged-in members, to include the statement of reason for the action taken, and when relevant, a disclosure of the use of automated means in the decision making. 3. D&T observed live demonstrations of the closure of a case where LinkedIn used automated means for the decision making, to ascertain whether the Reporter Notice Page for logged-in members was updated to disclose the use of automated means in the decision-making process. 4. D&T inspected samples of status reporting to ascertain whether they included the queued volume, the percentage of cases out of SLA, and the review rates. In addition, D&T inspected evidence to ascertain whether remediation items and actions were designed and assigned for implementation, when applicable. 5. D&T inspected system-generated reports and evaluated their completeness and accuracy to understand the number of cases LinkedIn 	<ol style="list-style-type: none"> 1. Samples of moderation cases reviewed by LinkedIn during the Examination Period. 2. The configurations in place for updating the Reporter Notice Pages after completion of review. 3. Live demonstrations of updates being made to the Reporter Notice Page to reflect case status. 4. Evidence of status reports that include queued volume, the percentage of cases out of SLA, and the review rates. 5. System-generated reports containing the population of cases submitted by EU members and guests.

received from EU logged-in and logged-out (guests) users.

6. D&T tested general information technology controls (GITCs) over the relevant systems involved in the controls and processes supporting this obligation.

Changes to Audit Procedures During the Examination

Shifted from controls and substantive to controls only.

Conclusion:

Negative – In our opinion, except for the effects of the material noncompliance described in the following paragraph, LinkedIn complied with Obligation 16.6 during the Examination Period, in all material respects.

This partial compliance was the result of insufficient audit evidence to demonstrate that for the notices LinkedIn received from logged-out EU guests:

- LinkedIn made decisions in respect of the information to which the notices relate, in a timely, diligent, non-arbitrary and objective manner.
- If LinkedIn used automated means for the processing or decision-making, it included information on such use in the notification referred to in Obligation 16.5.

The issues above were self-identified by LinkedIn. Per inquiry with management, corroborated by D&T's testing, reports made by guests made up less than 1% of total reports submitted to LinkedIn during the Examination Period.

Recommendations on specific measures:

Recommended timeframe to implement specific measures:

1. D&T recommends that LinkedIn implements formalized processes or controls in place over the processing of notices received from EU guests under the mechanisms referred to in paragraph 1 and to take their decisions in respect of the information to which the notices relate, in a timely, diligent, non-arbitrary and objective manner. Lastly, where LinkedIn uses automated means for that processing or decision-making, D&T recommends that LinkedIn implements formal processes and controls in place to ensure that information on such use is included in the notification referred in Obligation 16.5.

By April 30, 2025.

Art. 17 DSA - Statement of reasons

Obligation:	Audit criteria:	Materiality threshold:
17.1 & 17.2	<p>Requirement:</p> <p>1) Providers of hosting services shall provide a clear and specific statement of reasons to any affected recipients of the service for any of the following restrictions imposed on the ground that the information provided by the recipient of the service is illegal content or incompatible with their terms and conditions:</p> <p>(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.</p> <p>(b) suspension, termination, or other restriction of monetary payments.</p> <p>(c) suspension or termination of the provision of the service in whole or in part;</p> <p>(d) suspension or termination of the recipient of the service's account.</p> <p>2) Paragraph 1 shall only apply where the relevant electronic contact details are known to the provider. It shall apply at the latest from the date that the restriction is imposed, regardless of why or how it was imposed.</p> <p>Paragraph 1 shall not apply where the information is deceptive high-volume commercial content.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> • Clear and specific: Easy to understand and referring to applicable LinkedIn policies as appropriate. • Deceptive high-volume commercial content: Content that contains fraudulent or misleading information. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>Information on any moderation or strikes applied in response to violations to LinkedIn policy for organic content, profiles, job postings and advertisements are automatically captured by LinkedIn’s systems to determine if notifications to users are required.</p> <p>In case the moderation or strike is deemed relevant for notification, LinkedIn sends a notification email to the affected recipients of the service (authors), as soon as a restriction is imposed. The notification email includes a link to the Author Notice Page.</p> <p>The Author Notice Page includes the statement of reason for the action taken (including the legal or contractual ground when applicable), information about the consequences of repeated offenses, the trigger of the action, a disclosure of the use of automated means in the decision</p>	<ol style="list-style-type: none"> 1. D&T inspected the configurations in place to ascertain whether information on any moderation or strikes applied in response to violations to LinkedIn policy are automatically captured by LinkedIn’s systems to determine if notifications to the affected recipients of the service (authors) are required. 2. D&T inspected evidence to corroborate whether a notification email is sent to the authors, which includes a link to the relevant Author Notice Page. 3. D&T observed real-time demonstrations of how authors are notified of moderation actions via the Author Notice Page to ascertain if the page is clear and specific by stating that the content violates LinkedIn’s specific policy, displays the reasons for the action taken, details on the consequences of repeated offenses, the trigger for the action, information about the use of automation, the length of any suspension, a link to start an 	<ol style="list-style-type: none"> 1. Configurations in place for notification of authors moderation or strikes are applied. 2. Configurations for providing Author Notice Page to the author of the content being moderated. 3. Live demonstrations of Author Notice Page being made available to the author of the content being moderated. 4. Management’s annual review of the notification rules for each moderation activity and offense type and strike rules for content type, offence type and count.

making process, the duration of the suspension when applicable, a link to initiate an appeal process if allowed by LinkedIn rules free of charge and for at least six months, and the status of the appeal process if relevant.

Annually, management reviews, updates as needed, and approves the notification rules for each moderation activity and offense type.

appeal process free of charge, and information on the status of the appeals process.

4. D&T inspected management's annual review of the notification rules for each moderation activity, offense type, and strike rules for each content and offense type during the Examination Period to ascertain whether the review incorporated references to relevant policies, including LinkedIn's Professional Community, Advertising, and Job Policies.
5. D&T tested general information technology controls (GITCs) over the relevant systems involved in the controls and processes supporting this obligation

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligations 17.1 and 17.2 during the Examination Period, in all material respects.

Recommendations on specific measures:

Not applicable

Recommended timeframe to implement specific measures:

Not applicable

Obligation:	Audit criteria:	Materiality threshold:
17.3	<p>Requirement:</p> <p>The statement of reasons referred to in paragraph 1 shall at least contain the following information:</p> <p>(a) information on whether the decision entails either the removal of, the disabling of access to, the demotion of or the restriction of the visibility of the information, or the suspension or termination of monetary payments related to that information, or imposes other measures referred to in paragraph 1 with regard to the information, and, where relevant, the territorial scope of the decision and its duration.</p> <p>(b) the facts and circumstances relied on in taking the decision, including, where relevant, information on whether the decision was taken pursuant to a notice submitted in accordance with Article 16 or based on voluntary own-initiative investigations and, where strictly necessary, the identity of the notifier.</p> <p>(c) where applicable, information on the use made of automated means in taking the decision, including information on whether the decision was taken in respect of content detected or identified using automated means.</p> <p>(d) where the decision concerns allegedly illegal content, a reference to the legal ground relied on and explanations as to why the information is considered to be illegal content on that ground.</p> <p>(e) where the decision is based on the alleged incompatibility of the information with the terms and conditions of the provider of hosting services, a reference to the contractual ground relied on and explanations as to why the information is considered to be incompatible with that ground.</p> <p>(f) clear and user-friendly information on the possibilities for redress available to the recipient of the service in respect of the decision, in particular, where applicable through internal complaint-handling mechanisms, out-of-court dispute settlement and judicial redress.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> • Strictly necessary: LinkedIn does not consider the identity of the notifier relevant to the facts and circumstances in taking the decision and does not include it in the statement of reasons. • Clear and user-friendly information: Information provided via LinkedIn’s statement of reasons in accordance with LinkedIn’s policies. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>Upon moderation activity, the Author Notice Page is systematically made available to the author of the content being moderated in a user-friendly manner. The page includes the statement of reason for the action taken (including the legal or contractual ground when applicable), information about the consequences of repeated offenses, the trigger of the action, a disclosure of the use of automated means in the decision making process, the duration of the suspension when applicable, a link to</p>	<ol style="list-style-type: none"> 1. D&T inspected the configurations in place to ascertain whether the Author Notice Page was accessible to the author of the moderated content and included a statement of reasons with including information outlined under 17.3(a) through (f). 2. D&T observed real-time demonstrations of how authors are notified of moderation actions via the Author Notice Page to ascertain if the page displayed the reasons for the action taken, details on the consequences of repeated offenses, the trigger for the action, information about the use of 	<ol style="list-style-type: none"> 1. Configuration for providing Author Notice Page to the author of the content being moderated. 2. Live demonstrations of Author Notice Page being made available to the author of the content being moderated.

initiate an appeal process if allowed by LinkedIn rules free of charge and for at least six months, and the status of the appeal process if relevant.

automation, the length of any suspension, a link to start an appeal process free of charge, and information about the possibilities for redress rights in a clear and user-friendly manner.

3. D&T tested general information technology controls (GITCs) over the relevant systems involved in the controls and processes supporting this obligation.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 17.3 during the Examination Period, in all material respects.

Recommendations on specific measures:

Not applicable

Recommended timeframe to implement specific measures:

Not applicable

Obligation:	Audit criteria:	Materiality threshold:
17.4	<p>Requirement:</p> <p>The information provided by the providers of hosting services in accordance with this Article shall be clear and easily comprehensible and as precise and specific as reasonably possible under the given circumstances. The information shall, in particular, be such as to reasonably allow the recipient of the service concerned to effectively exercise the possibilities for redress referred to in of paragraph 3, point (f).</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> • Clear and easily comprehensible and as precise and specific as reasonably possible under the given circumstances: Able to be understood broadly by reasonable users of the service, as determined through review by management. • Effectively exercise: The Notice Page is made available to the author after the moderation activity is completed. The author receives an email with a link to the Notice Page. The Notice Page includes a link that can be used to initiate an appeal, if allowed by LinkedIn rules, and additional information on the author’s right of redress under the DSA. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>Upon moderation activity, the Author Notice Page is systematically made available to the author of the content being moderated in a user-friendly manner. The page includes the statement of reason for the action taken (including the legal or contractual ground when applicable), information about the consequences of repeated offenses, the trigger of the action, a disclosure of the use of automated means in the decision making process, the duration of the suspension when applicable, a link to initiate an appeal process if allowed by LinkedIn rules free of charge and for at least six months, and the status of the appeal process if relevant.</p> <p>Annually, management reviews, updates as needed, and approves the notification rules for each moderation activity and offense type.</p>	<ol style="list-style-type: none"> 1. D&T inspected the configurations in place that are responsible for ensuring that an Author Notice Page is accessible to the author of moderated content or advertisement. 2. D&T observed real-time demonstrations of how authors are notified of moderation actions via the Author Notice Page to ascertain if the page displayed the reasons for the action taken, details on the consequences of repeated offenses, the trigger for the action, information about the use of automation, the length of any suspension, a link to start an appeal process free of charge, and information about the possibilities for redress rights. 3. D&T inspected management's annual review of the notification rules for each moderation activity, offense type, and strike rules for each content and offense type to ascertain whether the review incorporated references to relevant policies, including LinkedIn’s Professional Community, Advertising, and Job Policies. 4. D&T tested general information technology controls (GITCs) over the relevant systems involved in the controls and processes supporting this obligation. 	<ol style="list-style-type: none"> 1. Configuration for providing Author Notice Page to the author of the content or advertisement being moderated. 2. Live demonstrations of Author Notice Page being made available to the author of the content or advertisement being moderated. 3. Sample of one Author Notice Page. 4. Management’s annual review of the notification rules for each moderation activity and offense type and strike rules for content type, offence type and count.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 17.4 during the Examination Period, in all material respects.

Recommendations on specific measures:

Recommended timeframe to implement specific measures:

Not applicable

Not applicable

Obligation:	Audit criteria:	Materiality threshold:
17.5	<p>Requirement: This Article shall not apply to any orders referred to in Article 9.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> None 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>Annually, management reviews, updates as needed, and approves the notification rules for each moderation activity and offense type.</p> <p>Notification requests are systematically captured and evaluated against the LinkedIn notification rules. In case the request is deemed relevant for notification, LinkedIn’s systems trigger the sending of a notification email to the relevant audience which may refer to the recipient of the service or the reporter. The notice includes a link to the relevant Notice Page.</p>	<ol style="list-style-type: none"> D&T inspected management’s annual review of the notification rules for each moderation activity and offense type to ascertain whether the review included: <ul style="list-style-type: none"> Steps to validate the completeness and accuracy of the of notification rules by leveraging the policies linked within the sheet, the severity rankings associated for each policy, and in coordination with Legal Counsel who identifies regulatory requirements as it pertains to notification rules. Moderation activity and offense types that were exempt from notifications to the recipients of the service, as defined by the legal and policy teams. References to the relevant policies including LinkedIn’s Professional Community, Advertising, and Job Policies. D&T inspected configurations and observed live demonstrations to ascertain whether certain moderation activities and offense types, as defined by LinkedIn’s legal and policy teams, were exempted from notification emails to the recipients of the service. 	<ol style="list-style-type: none"> Management’s annual review of the notification rules for each moderation activity and offense type. Configurations and live demonstrations of moderation activities

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 17.5 during the Examination Period, in all material respects.

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

Art. 18 DSA - Notification of suspicions of criminal offences

Obligation:	Audit criteria:	Materiality threshold:
18.1	<p>Requirement:</p> <p>Where a provider of hosting services becomes aware of any information giving rise to a suspicion that a criminal offence involving a threat to the life or safety of a person or persons has taken place, is taking place or is likely to take place, it shall promptly inform the law enforcement or judicial authorities of the Member State or Member States concerned of its suspicion and provide all relevant information available.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> Promptly: Within eight hours or less. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>LinkedIn personnel review content flagged by users or automated means as potential suspected threat to life or safety of a person. LinkedIn personnel review potential suspected threats to life or safety of a person, and any cases determined to be likely credible threats in the EU are reviewed by management to determine whether to notify the relevant law enforcement or judicial authorities.</p> <p>At least annually “the “Imminent Danger Escalations” policy is reviewed, updated as needed and approved by management.</p>	<ol style="list-style-type: none"> For a sample of reported content, D&T obtained and inspected tickets to ascertain whether LinkedIn personnel reviewed the reported contents for potential risks of criminal offences involving a threat to life and escalated, as necessary. For samples of reported content that were escalated by LinkedIn personnel, D&T obtained and inspected evidence to ascertain whether the tickets related to the contents were escalated to management for review, as necessary. For a sample of instances where LinkedIn became aware of any information given rise to a suspicion that a criminal offense involving a threat to the life or safety of a person, D&T obtained and inspected evidence to ascertain whether LinkedIn informed the law enforcement or judicial authorities of the Member State or Member States concerned of its suspicion within eight hours with all relevant information available. D&T inspected management’s review of the “Imminent Danger Escalations” policy to ascertain whether it was updated as needed and approved by management. D&T tested general information technology controls (GITCs) over the relevant systems involved in the controls and processes supporting this obligation. 	<ol style="list-style-type: none"> Log of contents flagged by users or automated means. Tickets escalated to the email alias monitored by LinkedIn personnel. Communication of potential suspected threats to life or safety to local law enforcement. Management’s Annual Review of the “Imminent Danger Escalations” Policy.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 18.1 during the Examination Period, in all material respects.

Recommendations on specific measures:

Not applicable

Recommended timeframe to implement specific measures:

Not applicable

Obligation:	Audit criteria:	Materiality threshold:
18.2	<p>Requirement:</p> <p>Where the provider of hosting services cannot identify with reasonable certainty the Member State concerned, it shall inform the law enforcement authorities of the Member State in which it is established or where its legal representative resides or is established or inform Europol, or both.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> Promptly: Within eight hours or less. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>LinkedIn management reviews the EU credible threats, identified by LinkedIn personnel, and determines whether to notify the relevant law enforcement or judicial authorities. If determined to be credible, management informs the relevant law enforcement or judicial authorities within eight hours of determination.</p>	<ol style="list-style-type: none"> D&T obtained and inspected a sample of tickets to ascertain whether management, within eight hours or less, informed the law enforcement or judicial authorities of the Member State or Member States concerned of its suspicion and provided all relevant information available based on the location of the IP address the content was published from. D&T tested general information technology controls (GITCs) over the relevant systems involved in the controls and processes supporting this obligation. 	<ol style="list-style-type: none"> Communication of potential suspected threats to life or safety to local law enforcement based on the location off the IP address the content was published from.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 18.2 during the Examination 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

Art. 20 DSA - Internal complaint-handling system

Obligation:	Audit criteria:	Materiality threshold:
20.1	<p>Requirement:</p> <p>Providers of online platforms shall provide recipients of the service, including individuals or entities that have submitted a notice, for a period of at least six months following the decision referred to in this paragraph, with access to an effective internal complaint-handling system that enables them to lodge complaints, electronically and free of charge, against the decision taken by the provider of the online platform upon the receipt of a notice or against the following decisions taken by the provider of the online platform on the grounds that the information provided by the recipients constitutes illegal content or is incompatible with its terms and conditions:</p> <p>(a) decisions whether or not to remove or disable access to or restrict visibility of the information;</p> <p>(b) decisions whether or not to suspend or terminate the provision of the service, in whole or in part, to the recipients;</p> <p>(c) decisions whether or not to suspend or terminate the recipients’ account;</p> <p>(d) decisions whether or not to suspend, terminate or otherwise restrict the ability to monetise information provided by the recipients.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> None 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>Upon submission of a report, the Reporter Notice Page is made available to the logged-in user who reported the content being moderated in a user-friendly manner. When the review is completed, the page is updated to include the statement of reason for the action taken, a disclosure of the use of automated means in the decision-making process, a link to initiate an appeal process free of charge and for at least six months if allowed by LinkedIn rules, and the status of the appeal process if relevant.</p> <p>Upon moderation activity, the Author Notice Page is made available to the author of the content being moderated in a user-friendly manner. The page includes the statement of reason for the action taken (including the legal or contractual ground when applicable), information about the consequences of repeated offenses, the trigger of the action, a</p>	<ol style="list-style-type: none"> D&T inspected the configurations in place to ascertain whether the Reporter Notice Page is made available to the logged-in EU user who reported the content being moderated, and that it is updated to include the statement of reason for the action taken, a link to initiate an appeal process free of charge and for at least six months if allowed by LinkedIn rules, and the status of the appeal process if relevant. D&T observed live demonstrations of the closure of reports to ascertain whether the Reporter Notice Page is updated for logged-in EU members to include the statement of reason for the action taken, a link to initiate an appeal process free of charge and for at least six months if allowed by LinkedIn rules, and the status of the appeal process if relevant. D&T inspected the configuration in place to ascertain whether the Author Notice Page is made available to the author of the content being moderated, upon moderation activity, 	<ol style="list-style-type: none"> Configurations in place for the operation of the Reporter and Author Notice Pages and enabling of the appeal process, when relevant. Configurations in place for the operation of the appeal process related to ads post January 28, 2024. Live demonstrations of updates made to the Reporter Notice Page and Author Notice Page. Samples of appeals of moderation cases reviewed by LinkedIn during the Examination Period. Management’s annual review of the appeal offering rules for each offense type. System-generated reports containing the population of cases submitted by EU members and guests.

disclosure of the use of automated means in the decision making process, the duration of the suspension when applicable, a link to initiate an appeal process free of charge and for at least six months if allowed by LinkedIn rules, and the status of the appeal process if relevant.

Annually, management reviews, updates as needed, and approves the appeal offering rules for each offense type.

to include the statement of reason for the action taken, information about the consequences of repeated offenses, the trigger of the action, the duration of the suspension when applicable, a link to initiate an appeal process free of charge and for at least six months if allowed by LinkedIn rules, and the status of the appeal process if relevant.

4. D&T observed live demonstrations of the Author Notice Page, being updated upon moderation activity to ascertain whether it includes the statement of reason for the action taken, information about the consequences of repeated offenses, the trigger of the action, the duration of the suspension when applicable, a link to initiate an appeal process free of charge and for at least six months if allowed by LinkedIn rules, and the status of the appeal process if relevant.
5. D&T inspected configurations in place to ascertain whether authors and logged-in reporters could appeal moderation decisions for a period of at least six months after the decision is made, free of charge.
6. D&T inspected configurations in place to ascertain whether the appeal process related to advertisements (ads) was in place for both authors and logged-in reporters after January 28, 2024.
7. D&T obtained a listing of appeals related to moderation cases reviewed by LinkedIn and selected samples related to organic content, profiles, and jobs to ascertain whether the appeal process was in place during the Examination Period for authors and logged-in EU members. Additionally, D&T selected samples of appeals related to ads to ascertain whether the appeal process was in place from January 28, 2024, onwards for authors and logged-in EU members.
8. D&T obtained and inspected management's annual review over the appeal offering rules for each offense type to ascertain whether updates were made as needed, and the review was approved.
9. D&T inspected system-generated reports and evaluated their completeness and accuracy to understand the number of cases LinkedIn

received from EU logged-in and logged-out (guests) users.

10. D&T tested general information technology controls (GITCs) over the relevant systems involved in the controls and processes supporting this obligation.

Changes to Audit Procedures During the Examination

Shifted from controls and substantive to controls only.

Conclusion:

Negative – In our opinion, except for the effects of the material noncompliance described in the following paragraphs, LinkedIn complied with Obligation 20.1 during the Examination Period, in all material respects.

The partial compliance was the result of LinkedIn self-identifying the following issues:

- From August 25, 2023, to January 28, 2024, logged-in EU authors and reporters could not initiate appeals related to advertisements.
- There was insufficient audit evidence to demonstrate that EU guests could initiate appeals related to decisions made by LinkedIn over reported contents.

Per inquiry with management, corroborated by D&T’s testing, reports made by guests made up less than 1% of total reports submitted to LinkedIn during the Examination Period.

Recommendations on specific measures:

Recommended timeframe to implement specific measures:

1. D&T recommends that LinkedIn implements formalized processes or controls in place to allow logged-out users who submitted a notice, for a period of at least six months following the decision referred to in this obligation, with access to an effective internal complaint-handling system that enables them to lodge complaints, electronically and free of charge, against the decision taken by LinkedIn upon the receipt of a notice.

By April 30, 2025.

Obligation:	Audit criteria:	Materiality threshold:
20.2	<p>Requirement:</p> <p>The period of at least six months referred to in paragraph 1 of this Article shall start on the day on which the recipient of the service is informed about the decision in accordance with Article 16(5) or Article 17.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> None 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>LinkedIn provides appeals process for logged-in reporters and authors that have had their content moderated. Logged-in reporters and authors may appeal moderation decisions for a period of at least six months after the decision is made, free of charge.</p>	<ol style="list-style-type: none"> D&T inspected configurations in place to ascertain whether EU authors and logged-in reporters could appeal moderation decisions for a period of at least six months after the decision is made, free of charge. D&T inspected configurations in place to ascertain whether the appeal process related to advertisements (ads) was in place for both authors and logged-in reporters after January 28, 2024. D&T inspected system-generated reports and evaluated their completeness and accuracy to understand the number of cases LinkedIn received from EU logged-in and logged-out (guests) users. D&T tested general information technology controls (GITCs) over the relevant systems involved in the controls and processes supporting this obligation. 	<ol style="list-style-type: none"> Configurations in place to enable authors and logged-in reporters to appeal moderation decisions for up to six months after the decision was made. Configurations in place for the operation of the appeal process for authors and logged-in members related to ads post January 28, 2024. System-generated reports containing the population of cases submitted by EU members and guests.

Changes to Audit Procedures During the Examination

Shifted from controls and substantive to controls only.

Conclusion:

Negative – In our opinion, except for the effects of the material noncompliance described in the following paragraphs, LinkedIn complied with Obligation 20.2 during the Examination Period, in all material respects.

The partial compliance was the result of LinkedIn self-identifying the following issues:

- From August 25, 2023, to January 28, 2024, logged-in EU authors and reporters could not initiate appeals related to advertisements.
- During the Examination Period, there was insufficient audit evidence to demonstrate whether EU guest could initiate appeals related to decisions made by LinkedIn over reported contents.

Per inquiry with management, corroborated by D&T’s testing, reports made by guests made up less than 1% of total reports submitted to LinkedIn during the Examination Period.

Recommendations on specific measures:

Recommended timeframe to implement specific measures:

1. D&T recommends that LinkedIn implements formalized processes or controls in place to allow logged-out users who submitted a notice, for a period of at least six months starting from the day on which the logged-out user was informed of the decision, with access to an effective internal complaint-handling system that enables them to lodge complaints, electronically and free of charge, against the decision taken by LinkedIn upon the receipt of a notice.

By April 30, 2025.

Obligation:	Audit criteria:	Materiality threshold:
20.3	<p>Requirement:</p> <p>Providers of online platforms shall ensure that their internal complaint-handling systems are easy to access, user- friendly and enable and facilitate the submission of sufficiently precise and adequately substantiated complaints.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> • Easy to access: Complaints submitted through the Notice Page for logged in users. The Notice Page link is sent via an automated notification email. • User-friendly: Easily used as evaluated by LinkedIn. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>Upon submission of a report, the Reporter Notice Page is made available to the logged-in user who reported the content being moderated in a user-friendly manner. When the review is completed, the page is updated to include a link to initiate an appeal process free of charge and for at least six months if allowed by LinkedIn rules, and the status of the appeal process if relevant.</p> <p>Upon moderation activity, the Author Notice Page is made available to the author of the content being moderated in a user-friendly manner. The page includes a link to initiate an appeal process free of charge and for at least six months if allowed by LinkedIn rules, and the status of the appeal process if relevant.</p>	<ol style="list-style-type: none"> 1. D&T inspected configurations in place to ascertain whether authors and logged-in reporters could appeal moderation decisions. 2. D&T inspected configurations in place to ascertain whether the appeal process related to advertisements (ads) was in place for both authors and logged-in reporters after January 28, 2024. 3. D&T observed live demonstrations of the functionality of the Reporter and Author Notice pages for logged-in members to ascertain whether they included instructions and processes for appeals. 4. D&T observed a live demonstration of the appeal process for a sample logged-in user who reported content to ascertain whether LinkedIn required the reporter to acknowledge whether they have read LinkedIn’s policies and still believe that the content does not comply with LinkedIn policies, prior to submission of an appeal. 5. D&T observed a live demonstration of the appeal process for an author of content being moderated to ascertain whether LinkedIn required the author to acknowledge whether they have read LinkedIn’s relevant policies, reviewed their content and whether they believe whether the content complies with LinkedIn’s policies, prior to the submission of an appeal. 6. D&T inspected system-generated reports and evaluated their completeness and accuracy to understand the number of cases LinkedIn received from EU logged-in and logged-out (guests) users. 	<ol style="list-style-type: none"> 1. Configurations in place for the operation of the Reporter and Author Notice Pages for logged-in users and enabling of the appeal process, when relevant. 2. Configurations in place for the operation of the appeal process for logged in reporters and authors related to ads post January 28, 2024. 3. Live demonstrations of the appeal process for logged-in reporters and authors of content. 4. System-generated reports containing the population of cases submitted by EU members and guests.

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7. D&T tested general information technology controls (GITCs) over the relevant systems involved in the controls and processes supporting this obligation.

Changes to Audit Procedures During the Examination

Shifted from controls and substantive to controls only.

Conclusion:

Negative – In our opinion, except for the effects of the material noncompliance described in the following paragraphs, LinkedIn complied with Obligation 20.3 during the Examination Period, in all material respects.

The partial compliance was the result of LinkedIn self-identifying the following issues:

- From August 25, 2023, to January 28, 2024, logged-in EU authors and reporters could not initiate appeals related to advertisements.
- During the Examination Period, there was insufficient audit evidence to demonstrate whether EU guest could initiate appeals related to decisions made by LinkedIn over reported contents.

Per inquiry with management, corroborated by D&T's testing, reports made by guests made up less than 1% of total reports submitted to LinkedIn during the Examination Period.

Recommendations on specific measures:

Recommended timeframe to implement specific measures:

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|--|---------------------------|
| <ol style="list-style-type: none">1. D&T recommends that LinkedIn implements formalized processes or controls to facilitate for EU guests to have access to an internal complaint-handling system that is easy to access, user friendly, and enables the submission of sufficiently precise and adequately substantiated complaints. | <p>By April 30, 2025.</p> |
|--|---------------------------|

Obligation:	Audit criteria:	Materiality threshold:
20.4	<p>Requirement:</p> <p>Providers of online platforms shall handle complaints submitted through their internal complaint-handling system in a timely, non-discriminatory, diligent, and non-arbitrary manner. Where a complaint contains sufficient grounds for the provider of the online platform to consider that its decision not to act upon the notice is unfounded or that the information to which the complaint relates is not illegal and is not incompatible with its terms and conditions, or contains information indicating that the complainant’s conduct does not warrant the measure taken, it shall reverse its decision referred to in paragraph 1 without undue delay.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> • Timely and Undue delay: Processing and notifying the complainant of LinkedIn’s decision over appeals within the defined Service-Level Agreements (SLAs) that are between two to 24 hours depending on the type of content. • Non-discriminatory, diligent, and non-arbitrary manner: Decisions are made in line with LinkedIn’s policies. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>LinkedIn reviews moderation cases related to organic content and profiles, job postings, and ads, including their appeals by both the reporter and author, in accordance with SLAs for compliance with LinkedIn’s policies. When the corresponding review of an appeal is completed, the Notice Page is updated for logged-in reporters and authors to include the statement of reason for the action taken based on the review of the appeal.</p> <p>On a periodic basis, management compiles a status report of current moderation cases that includes the queued volume, the percentage of cases out of SLA, and the review rate. The report is discussed by management and remediation items and action plans are designed and assigned for implementation to the relevant participants and tracked through resolution.</p>	<ol style="list-style-type: none"> 1. D&T inquired of management and inspected reports related to notices submitted by logged-in and logged-out users during the Examination Period to understand the percentage of notices submitted by each type of reporter. 2. D&T obtained a listing of appeals by logged-in reporters and authors related to moderation cases reviewed by LinkedIn and selected samples to ascertain whether reviews were performed within the defined SLA in accordance with LinkedIn’s policies and whether a reversal of action was performed when deemed relevant based on LinkedIn’s review of the appeal in accordance with its policies. 3. D&T inspected the configurations in place to ascertain whether the Notice Page for logged-in reporters and authors was updated to include the statement of reason for the action taken by LinkedIn based on the review of the appeal. 4. D&T inspected samples of status reporting to ascertain whether they included the queued volume, the percentage of cases out of SLA, and the review rates. In addition, D&T inspected evidence to ascertain whether remediation items and actions were designed and assigned for implementation, when applicable. 	<ol style="list-style-type: none"> 1. System-generated reports containing notices of content submitted by logged-in and logged out users during the Examination Period. 2. Samples of appeals by logged-in users and authors related to moderation cases reviewed by LinkedIn during the Examination Period. 3. The configurations in place for updating the Reporter and Author Notice Pages for logged-in users after completion of reviews. 4. Live demonstrations of updates being made to the Reporter and Author Notice Pages for logged-in users to reflect case status. 5. Evidence of status reports that include queued volume, the percentage of cases out of SLA, and the review rates. 6. System-generated reports containing the population of cases submitted by EU members and guest users.

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5. D&T inspected system-generated reports and evaluated their completeness and accuracy to understand the number of cases LinkedIn received from EU logged-in and logged-out (guests) users.
 6. D&T tested general information technology controls (GITCs) over the relevant systems involved in the controls and processes supporting this obligation.

Changes to Audit Procedures During the Examination

Shifted from controls and substantive to controls only.

Conclusion:

Negative – In our opinion, except for the effects of the material noncompliance described in the following paragraph, LinkedIn complied with Obligation 20.4 during the Examination Period, in all material respects.

This partial compliance was the result of insufficient audit evidence to demonstrate that the appeal process was functioning for EU guests. Management self-identified this issue.

Per inquiry with management, corroborated by D&T’s testing, reports made by guests made up less than 1% of total reports submitted to LinkedIn during the Examination Period.

Recommendations on specific measures:

Recommended timeframe to implement specific measures:

1. D&T recommends that LinkedIn implements formalized processes or controls to handle complaints submitted by guests through its internal complaint-handling system, in a timely non-discriminatory, diligent, and non-arbitrary manner, similar to the process that existed during the Examination Period for logged-in reporters.

By April 30, 2025.

Obligation:	Audit criteria:	Materiality threshold:
20.5	<p>Requirement:</p> <p>Providers of online platforms shall inform complainants without undue delay of their reasoned decision in respect of the information to which the complaint relates and of the possibility of out-of-court dispute settlement provided for in Article 21 and other available possibilities for redress.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> • Undue delay: Notifying the complainant of LinkedIn’s decision over appeals within the defined Service-Level Agreements (SLAs) that are between two to 24 hours depending on the type of content. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>Upon submission of a report by a logged-in user, the Reporter Notice Page is made available to the user who reported the content being moderated in a user-friendly manner. When the review is completed, the page is updated to include a link to initiate an appeal process free of charge and for at least six months if allowed by LinkedIn rules, and the status of the appeal process if relevant.</p> <p>LinkedIn reviews moderation cases related to organic content and profiles, job postings, and ads, including their appeals by both the reporter and author, in accordance with SLAs for compliance with LinkedIn’s policies. When the corresponding review of an appeal is completed, the Notice Page is updated for logged-in reporters and authors to include the statement of reason for the action taken based on the review of the appeal.</p> <p>Upon moderation activity, the Author Notice Page is made available to the author of the content being moderated in a user-friendly manner. The page includes a link to initiate an appeal process free of charge and for at least six months if allowed by LinkedIn rules, and the status of the appeal process if relevant.</p> <p>Annually, management reviews, updates as needed, and approves the notification rules for each moderation activity and offense type.</p>	<ol style="list-style-type: none"> 1. D&T inspected the configurations in place to ascertain whether the Reporter Notice Page is made available to the logged-in EU user who reported the content being moderated, and that it is updated to include the statement of reason for the action taken, a link to provide information on potential redress rights, a link to initiate an appeal process free of charge and for at least six months if allowed by LinkedIn rules, and the status of the appeal process if relevant. 2. D&T observed live demonstrations of the closure of reports to ascertain whether the Reporter Notice Page is updated in near real-time to include the statement of reason for the action taken, a link to provide information on potential redress rights, a link to initiate an appeal process free of charge and for at least six months if allowed by LinkedIn rules, and the status of the appeal process if relevant. 3. D&T inspected the configuration in place to ascertain whether the Author Notice Page is made available to the author of the content being moderated, upon moderation activity, to include the statement of reason for the action taken, information about the consequences of repeated offenses, the trigger of the action, the duration of the suspension when applicable, a link to initiate an appeal process free of charge and for at least six months if allowed by LinkedIn rules, and the status of the appeal process if relevant. 4. D&T observed live demonstrations of the Author Notice Page, being updated upon moderation activity to ascertain whether it 	<ol style="list-style-type: none"> 1. Configurations in place for the operation of the Reporter and Author Notice Pages for logged-in users and enabling of the appeal process, when relevant. 2. Live demonstrations of updates made to the Reporter Notice Page and Author Notice Page logged-in users. 3. Management’s annual review over the notification rules for each moderation activity and offense type. 4. Samples of appeals by logged-in users and authors related to moderation cases reviewed by LinkedIn during the Examination Period. 5. System-generated reports containing the population of cases submitted by EU members and guests.

includes the statement of reason for the action taken, information about the consequences of repeated offenses, the trigger of the action, the duration of the suspension when applicable, a link to initiate an appeal process free of charge and for at least six months if allowed by LinkedIn rules, and the status of the appeal process if relevant.

5. D&T inspected management’s annual review over the notification rules for each moderation activity and offense type to ascertain whether updates were made as needed, and the review was approved.
6. D&T obtained a listing of appeals by logged-in reporters and authors related to moderation cases reviewed by LinkedIn and selected samples to ascertain whether reviews were performed within the defined SLA in accordance with LinkedIn’s policies and whether a reversal of action was performed when deemed relevant based on LinkedIn’s review of the appeal in accordance with its policies.
7. D&T inspected system-generated reports and evaluated their completeness and accuracy to understand the number of cases LinkedIn received from EU logged-in and logged-out (guests) users.
8. D&T tested general information technology controls (GITCs) over the relevant systems involved in the controls and processes supporting this obligation.

Changes to Audit Procedures During the Examination

Shifted from controls and substantive to controls only.

Conclusion:

Negative – In our opinion, except for the effects of the material noncompliance described in the following paragraph, LinkedIn complied with Obligation 20.5 during the Examination Period, in all material respects.

This partial compliance was the result of insufficient audit evidence to demonstrate whether LinkedIn informed guests who submitted appeals, without undue delay of its reasoned decision in respect of the information to which the complaint relates and other available possibilities for redress. Management self-identified this issue.

Per inquiry with management, corroborated by D&T’s testing, reports made by users not logged-in made less than 1% of total reports during the Examination Period.

Recommendations on specific measures:

Recommended timeframe to implement specific measures:

1. D&T recommends that LinkedIn implements formalized processes or controls to inform EU guests who submitted complaints, without undue delay of its seasoned decision in respect of the information to which the complaint related and other possibilities for redress.

By April 30, 2025.

Obligation:	Audit criteria:	Materiality threshold:
20.6	<p>Requirement:</p> <p>Providers of online platforms shall ensure that the decisions, referred to in paragraph 5, are taken under the supervision of appropriately qualified staff, and not solely on the basis of automated means.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> Appropriately qualified staff: Staff who have attended the required trainings covering updates to policies and procedures related to content moderation, as defined by LinkedIn. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
At the time of a new employee onboarding, or when updates to internal review guidance, or updates to policies and procedures, live and/or online trainings are delivered to content moderation personnel.	<ol style="list-style-type: none"> D&T performed inquiry with management and inspected evidence to ascertain whether LinkedIn provided training for new hires performing content moderation, and existing personnel when updates to internal review guides or policies and procedures were made. D&T inspected a sample of report cards to corroborate whether employees attended new hire training prior to working as full-time reviewers and those new hires met certain requirements based on attendance, participation, and test scores. D&T inspected evidence for sample selections of updates to internal review guidance and updates to policies and procedures, to ascertain whether such updates were delivered to existing content moderation personnel. D&T obtained a listing of moderation cases and appeals reviewed by LinkedIn during the Examination Period and selected samples to ascertain whether they were reviewed by content moderation personnel and not solely using automated means. 	<ol style="list-style-type: none"> Samples of report cards for completed trainings. Samples of course updates and changes. Samples of moderation cases and appeals reviewed by LinkedIn during the Examination Period.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 20.6 during the Examination Period, in all material respects.

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

Art. 22 DSA - Trusted flaggers

Obligation:	Audit criteria:	Materiality threshold:
22.1	<p>Requirement:</p> <p>Providers of online platforms shall take the necessary technical and organisational measures to ensure that notices submitted by trusted flaggers, acting within their designated area of expertise, through the mechanisms referred to in Article 16, are given priority and are processed and decided upon without undue delay.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> Undue delay: Significant unreasonable delay under the circumstances as determined by LinkedIn. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>When a trusted flagger is identified and posted on the European Commission's (EC) website, the trusted flagger is required to complete an online form to become a trusted flagger on LinkedIn's platform.</p> <p>There are no reporting limitations for trusted flaggers.</p> <p>A daily report is created to identify flagged content by trusted flaggers. This report is distributed to management who will prioritize the flagged items for review.</p>	<ol style="list-style-type: none"> D&T inspected LinkedIn's systems to ascertain whether any trusted flaggers had signed up to become a trusted flagger on LinkedIn's platform during the Examination Period. D&T obtained and inspected configurations to ascertain whether the submission of notices reported by profiles flagged as "trusted flaggers" are excluded from the automated functionality that prevents regular recipient of the service from submitting notices when a certain threshold is met in a 24-hour period. For a sample of one test profile flagged as a "trusted flagger" D&T observed and ascertained whether there were any limitations on the number of cases the trusted flagger could report. 	<ol style="list-style-type: none"> European Commissioner's website for trusted flaggers. Test profile to demonstrate provisioning of trusted flaggers. Sample reports identifying content flagged by test trusted flaggers shared with management.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 22.1 during the Examination Period, in all material respects.

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

Obligation:	Audit criteria:	Materiality threshold:
22.6	<p>Requirement:</p> <p>Where a provider of online platforms has information indicating that a trusted flagger has submitted a significant number of insufficiently precise, inaccurate or inadequately substantiated notices through the mechanisms referred to in Article 16, including information gathered in connection to the processing of complaints through the internal complaint-handling systems referred to in Article 20(4), it shall communicate that information to the Digital Services Coordinator that awarded the status of trusted flagger to the entity concerned, providing the necessary explanations and supporting documents. Upon receiving the information from the provider of online platforms, and if the Digital Services Coordinator considers that there are legitimate reasons to open an investigation, the status of trusted flagger shall be suspended during the period of the investigation. That investigation shall be carried out without undue delay.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> • Significant number of insufficiently precise, inaccurate, or inadequately substantiated notices: Above a large threshold under the circumstances as determined through review by LinkedIn. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>Management has a process in place to periodically review the list of existing onboarded trusted flaggers with the EC's published list and remove any that are no longer listed as trusted flaggers.</p> <p>Any trusted flagger with an error rate above a threshold determined by management is reported, with supporting documentation and explanation, to the Digital Services Coordinator that awarded the status of trusted flagger to the entity concerned. The error rate and threshold are determined on a case-by-case basis.</p>	<ol style="list-style-type: none"> 1. D&T obtained and inspected configurations of automations in place to ascertain whether LinkedIn has a process in place to run daily reports for notices submitted by trusted flaggers and send the reports to management to review. 2. D&T inspected reports for a sample of a day to ascertain whether all cases submitted by test accounts flagged as trusted flaggers were sent to management. 3. D&T observed the process for monitoring and removal of a test account with a trusted flagger flag to ascertain whether management has a process in place to monitor EC's website to unflag accounts associated with those trusted flaggers that are no longer listed on EC's site. 	<ol style="list-style-type: none"> 1. Test report shared with management listing all items submitted by a test trusted flagger account. 2. Test profiles to demonstrate deprovisioning of trusted flaggers.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 22.6 during the Examination Period, in all material respects.

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

Art. 23 DSA - Measures and protection against misuse

Obligation:	Audit criteria:	Materiality threshold:
<p>23.1</p>	<p>Requirement: Providers of online platforms shall suspend, for a reasonable period of time and after having issued a prior warning, the provision of their services to recipients of the service that frequently provide manifestly illegal content.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> • Reasonable period of time: Time period defined based on LinkedIn’s policies which address the types and counts of each offense. 	<p>Not applicable</p>

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>Violations of LinkedIn’s policies are systematically monitored. Upon the occurrence of policy violations that reach predefined thresholds, LinkedIn’s systems apply restrictions to the member account and notify the relevant audience.</p> <p>Upon moderation activity, the Author Notice Page is made available to the author of the content being moderated in a user-friendly manner. The page includes the statement of reason for the action taken (including the legal or contractual ground when applicable), information about the consequences of repeated offenses, the trigger of the action, a disclosure of the use of automated means in the decision making process, the duration of the suspension when applicable, a link to initiate an appeal process free of charge and for at least six months if allowed by LinkedIn rules, and the status of the appeal process if relevant.</p> <p>Annually, management reviews, updates as needed, and approves the strike rules which consider the type and counts of offense.</p>	<ol style="list-style-type: none"> 1. D&T inspected the configurations in place and observed live demonstrations to ascertain whether the Author Notice Page is made available to the author of the content being moderated, upon moderation activity, to include the statement of reason for the action taken, information about the consequences of repeated offenses, the trigger of the action, and the duration of the suspension when applicable. 2. D&T inspected the configurations in place and observed live demonstrations to ascertain whether restrictions are applied to recipients of the service that post illegal content in accordance with LinkedIn’s predefined strike rules. 3. D&T inspected management’s annual review over the strike rules to ascertain whether it included timeframes for suspensions for each moderation activity and offence type and references to relevant policies. Lastly, D&T inspected the review to ascertain whether updates were made as needed and that the review was approved. 4. D&T tested general information technology controls (GITCs) over the relevant systems involved in the controls and processes supporting this obligation. 	<ol style="list-style-type: none"> 1. Configuration for providing Author Notice Page to the author of the content being moderated. 2. Live demonstrations of Author Notice Page being made available to the author of the content being moderated. 3. Configurations to apply restrictions to recipients of the service that post illegal content. 4. Live demonstrations of a member account being restricted when illegal content is identified, and restriction thresholds are met. 5. Management’s annual review of the strike rules for each moderation activity and offense type.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 23.1 during the Examination Period, in all material respects.

Recommendations on specific measures:

Not applicable

Recommended timeframe to implement specific measures:

Not applicable

Obligation:	Audit criteria:	Materiality threshold:
23.2	<p>Requirement:</p> <p>Providers of online platforms shall suspend, for a reasonable period of time and after having issued a prior warning, the processing of notices and complaints submitted through the notice and action mechanisms and internal complaints- handling systems referred to in Articles 16 and 20, respectively, by individuals or entities or by complainants that frequently submit notices or complaints that are manifestly unfounded.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> Reasonable period of time: A specific number of reports per day as defined by LinkedIn. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
Case reporting submissions are automatically blocked for reporters who submit a certain number of cases within a 24-hour period, resetting daily.	<ol style="list-style-type: none"> D&T inspected the configurations in place and observed a live demonstration to ascertain whether reporters are blocked from submitting additional moderation cases after reaching a certain number of reports within a 24-hour period. D&T tested general information technology controls (GITCs) over the relevant systems involved in the controls and processes supporting this obligation. 	<ol style="list-style-type: none"> Configuration for blocking the submission of moderation cases of a reporter submitting their last moderation case for a 24-hour period. Sample of one reporter blocked after they surpassed the permitted number of reports during a 24-hour period.

Changes to Audit Procedures During the Examination

Shifted from controls and substantive to controls only.

Conclusion:

Negative – In our opinion, because of the significance of the material noncompliance described in the following paragraphs, LinkedIn has not complied with Obligation 23.2 during the Examination Period, in all material respects.

This noncompliance was the result of the following issues:

- The process in place during the Examination Period did not sufficiently address the requirements of this obligation to suspend individuals or entities that frequently submit notices or complaints that are manifestly unfounded due to the following factors:
- The process did not take into consideration whether or not a complaint is “manifestly unfounded,” and instead set a limit a certain number of reports per day regardless of the nature and validity of the reports.
- There was no prior warning issued to individuals or entities that frequently submit notices or complaints that are manifestly unfounded.
- LinkedIn relied on the number of notices submitted under article 16 to address 23.2 rather than number of unfounded notices submitted. Neither articles 16 nor 23 attempt to limit the number of valid notices that a user can submit.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
<p>D&T recommends that the process is updated to:</p> <ol style="list-style-type: none"> Take into consideration whether or not a complaint is “manifestly unfounded” rather than setting a fixed limit of reports per day. Issue a prior warning to individuals, entities, or complainants that frequently submit notices or complaints that are manifestly unfounded. Suspend such users based on what LinkedIn considers a reasonable period of time rather than 24 hours for all cases. 	By May 31, 2025.

Obligation:	Audit criteria:	Materiality threshold:
23.3	<p>Requirement:</p> <p>When deciding on suspension, providers of online platforms shall assess, on a case-by-case basis and in a timely, diligent, and objective manner, whether the recipient of the service, the individual, the entity, or the complainant engages in the misuse referred to in paragraphs 1 and 2, taking into account all relevant facts and circumstances apparent from the information available to the provider of online platforms. Those circumstances shall include at least the following:</p> <p>(a) the absolute numbers of items of manifestly illegal content or manifestly unfounded notices or complaints, submitted within a given time frame;</p> <p>(b) the relative proportion thereof in relation to the total number of items of information provided or notices submitted within a given time frame;</p> <p>(c) the gravity of the misuses, including the nature of illegal content, and of its consequences;</p> <p>(d) where it is possible to identify it, the intention of the recipient of the service, the individual, the entity, or the complainant.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> • Timely: Processing and notifying the recipient of the service, the entity, or the complainant, within the defined Service-Level Agreements (SLAs) that are between two to 24 hours depending on the type of content. • Diligent and objective manner: Performed in accordance with LinkedIn policies. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>LinkedIn reviews moderation cases related to organic content and profiles, job postings, and ads in accordance with SLAs for compliance with LinkedIn’s policies.</p> <p>Violations of LinkedIn’s policies are systematically monitored. Upon the occurrence of policy violations that reach predefined thresholds, LinkedIn’s systems apply restrictions to the member account and notify the relevant audience.</p> <p>Annually, management reviews, updates as needed, and approves the strike rules which consider the type and counts of offense.</p>	<ol style="list-style-type: none"> 1. D&T obtained a listing of moderation cases reviewed by LinkedIn during the Examination Period and selected samples to ascertain whether a review was performed within the defined SLA in accordance with LinkedIn’s policies, 2. D&T inspected the configurations in place and observed live demonstrations to ascertain whether restrictions are applied to recipients of the service that post illegal content in accordance with LinkedIn’s predefined strike rules. 3. D&T inspected the configurations in place and observed a live demonstration to ascertain whether reporters are blocked from submitting additional moderation cases after reaching a certain number of reports within a 24-hour period. 4. D&T obtained and inspected management’s annual review over the strike rules to ascertain whether it included timeframes for suspensions for each moderation activity and offence type and references to relevant policies. Lastly, D&T inspected the review to 	<ol style="list-style-type: none"> 1. Samples of moderation cases reviewed by LinkedIn during the Examination Period. 2. Live demonstrations of a member account being restricted when illegal content is identified, and restriction thresholds are met. 3. Configuration for blocking the submission of moderation cases of a reporter submitting their last moderation case for a 24-hour period. 4. Sample of one reporter blocked after they surpassed the permitted number of reports during a 24-hour period. 5. Management’s annual review of the strike rules for each moderation activity and offense type.

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- ascertain whether updates were made as needed and that the review was approved.
5. D&T tested general information technology controls (GITCs) over the relevant systems involved in the controls and processes supporting this obligation.

Changes to Audit Procedures During the Examination

Shifted from controls and substantive to controls only.

Conclusion:

Negative – In our opinion, except for the effects of the material noncompliance described in the following paragraph, LinkedIn complied with Obligation 23.3 during the Examination Period, in all material respects.

This partial compliance was the result of the fact that LinkedIn blocked individuals, entities, or complainants from submitting additional cases or complaints after they reached a certain number of cases or complaints during a 24-hour period, resetting daily. As a result, when deciding on a suspension, LinkedIn did not assess, on a case-by-case basis and in a timely, diligent, and objective manner, whether the complainant engaged in the misuse referred to under Obligation 23.2, taking into account all relevant factors and circumstances apparent from the information available including at least 23.3(a) through (d).

Recommendations on specific measures:

D&T recommends that the process is updated to:

1. Take into consideration whether or not a complaint is “manifestly unfounded” rather than setting a fixed limit of reports per day.
2. Issue a prior warning to individuals, entities, or complainants that frequently submit notices or complaints that are manifestly unfounded.
3. Suspend such users that frequently submit notices or complaints that are manifestly unfounded for what LinkedIn considers a reasonable period of time rather than 24 hours for all cases.

Recommended timeframe to implement specific measures:

By May 31, 2025.

Obligation:	Audit criteria:	Materiality threshold:
23.4	<p>Requirement:</p> <p>Providers of online platforms shall set out, in a clear and detailed manner, in their terms and conditions their policy in respect of the misuse referred to in paragraphs 1 and 2 and shall give examples of the facts and circumstances that they take into account when assessing whether certain behaviour constitutes misuse and the duration of the suspension.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> • Clear and detailed manner: Easy to understand and comprehensive as evaluated by LinkedIn. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>At least annually, and at the time a change is performed, the LinkedIn User Agreement and User Agreement Summary are reviewed, updated as needed and approved by management.</p> <p>At least annually, and at the time a change is performed, the Professional Community Policies page is reviewed, updated as needed and approved by management.</p>	<ol style="list-style-type: none"> 1. D&T inspected LinkedIn’s User Agreement, User Agreement Summary, and Professional Community Policies on LinkedIn’s website to ascertain whether they are publicly available, include information on its policy in respect of the misuse referred in paragraphs 1 and 2 of article 23 (regarding recipients of the service that frequently provide manifestly illegal content or frequently submit notices or complaints that are manifestly unfounded, respectively), and provide examples of the facts and circumstances that LinkedIn takes into account when assessing whether certain behavior constitutes misuse and the duration of the suspension. 2. D&T inspected management’s annual reviews of the LinkedIn User Agreement, User Agreement Summary, and Professional Community Policies to ascertain whether updates were made as needed and approved by management. 3. D&T obtained and inspected a sample selection of updates made to the LinkedIn User Agreement, User Agreement Summary, and Professional Community Policies during the Examination Period to ascertain whether the updates were reviewed and approved by management. 4. D&T tested general information technology controls (GITCs) over the relevant systems involved in the controls and processes supporting this obligation. 	<ol style="list-style-type: none"> 1. Management’s periodic review of the LinkedIn User Agreement, User Agreement Summary, and Professional Community Policies. 2. Log of changes to the LinkedIn User Agreement, User Agreement Summary, and Professional Community Policies during the Examination Period.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 23.4 during the Examination Period, in all material respects.

Recommendations on specific measures:

Recommended timeframe to implement specific measures:

Not applicable

Not applicable

Art. 24 DSA - Transparency reporting obligations for providers of online platforms

Obligation:	Audit criteria:	Materiality threshold:
24.1 (b)	<p>Requirement:</p> <p>In addition to the information referred to in Article 15, providers of online platforms shall include in the reports referred to in that Article information on the following:</p> <p>b) the number of suspensions imposed pursuant to Article 23, distinguishing between suspensions enacted for the provision of manifestly illegal content, the submission of manifestly unfounded notices and the submission of manifestly unfounded complaints.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> None 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
Not applicable – Disclaimer of Opinion	Not applicable – Disclaimer of Opinion	Not applicable – Disclaimer of Opinion

Changes to Audit Procedures During the Examination

We determined that given the limitation on the scope of our examination, a disclaimer of opinion was warranted.

Conclusion:

Disclaimer – As described in the following paragraph, we have not been able to obtain sufficient appropriate audit evidence to form a conclusion on LinkedIn’s compliance with Obligation 24.1(b) during the Examination Period. Accordingly, we do not express an opinion on LinkedIn’s compliance for this obligation.

We did not reach an opinion on the completeness and accuracy of the information included in the Transparency Reports due to insufficient controls over the preparation of that information and underlying systems. For instance, there was no documented inventory/listing of all of the steps that take place before the information is ready to be used in the Transparency Reports nor that of the relevant systems that are relied upon in producing the Transparency Reports. Additionally, due to the complexity of the systems and processes, D&T was unable to design and perform alternative substantive procedures.

As required by our professional standards, the paragraphs under each of the headings listed below and included in the Independent Practitioner’s Assurance Report do not apply to this obligation:

- Our responsibilities and procedures performed
- Description of additional information on each of the applicable audit obligations and commitments
- Inherent limitations
- Emphasis of certain matters
- Other matters
- Opinion
- Basis for Qualified Opinion

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
1. D&T recommends LinkedIn to implement formal controls or processes to support the completeness and accuracy of the information included in the Transparency Report which is subject of Article 24 paragraph 1 (b).	Prior to the release of the April 2025 Transparency Report.

Obligation:	Audit criteria:	Materiality threshold:
24.2	<p>Requirement:</p> <p>By 17 February 2023, and at least once every six months thereafter, providers shall publish for each online platform or online search engine, in a publicly available section of their online interface, information on the average monthly active recipients of the service in the Union, calculated as an average over the period of the past six months and in accordance with the methodology laid down in the delegated acts referred to in Article 33(3), where those delegated acts have been adopted.</p> <p>Definitions and Benchmarks:</p> <p>Average monthly active recipients: Average monthly recipients engaging with the service at least once during the month, by being exposed to information on LinkedIn, such as by viewing it. LinkedIn defines Average Monthly Active Recipients as either:</p> <ul style="list-style-type: none"> • Monthly average logged-in active users: Monthly active recipients that view content in a logged in state. • Monthly average logged-out site visits: Monthly active recipients that visit LinkedIn in a logged-out state. Additionally, given the manner in which LinkedIn measures guest user traffic, the logged-out site data is not fully deduplicated. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>LinkedIn has automated controls and processes in place to completely and accurately compute the counts of members who viewed its pages.</p> <p>Semi-annually for the DSA Transparency Report or upon request from a Digital Services Coordinator of establishment and the Commissions, LinkedIn personnel review for completeness and accuracy, and generate the Monthly Active Unique report for the EU and each Member State.</p> <p>The approved Transparency Report is submitted to the Digital Services Coordinator of establishment and the Commission accompanied by a statement of the reasons describing the information removed from the publicly available reports when applicable.</p>	<ol style="list-style-type: none"> 1. D&T inquired with management and corroborated by inspection, to ascertain whether management’s review over the Transparency Reports and the processes and controls is in place to validate the completeness and accuracy of the average number of monthly active recipients of the service in the Union reported in the reports, and whether it is in accordance with LinkedIn’s definition. 2. D&T inspected the review documentation that was approved by management to ascertain whether the relevant information was included and that the review included steps by management to assess the completeness and accuracy of the report. 3. D&T inspected the online versions of the Transparency Reports to ascertain whether they were published by February 17, 2023, and at least every six months thereafter, and included the average monthly active recipients of the service in the Union. 4. D&T inspected the Transparency Reports and the underlying evidence used to calculate the average monthly active recipients of the service in the Union to corroborate whether the information matched between the data extract and the Transparency Reports. 	<ol style="list-style-type: none"> 1. LinkedIn Transparency Reports 2. Semi-annual reviews performed over LinkedIn’s Transparency Reports 3. Reviews performed by management over completeness and accuracy of the Monthly average logged-in active users and Monthly average logged-out site visits metrics reported in the LinkedIn’s Transparency Reports

5. D&T inquired and obtained relevant process/methodology on the calculation (including the process for identification of recipients of the service, e.g., by IP address, de-duplication of the list of the recipients of the service, access points considered) to recalculate the average monthly active users in accordance with the methodology laid down in the delegated acts and to compare the information against the Transparency Reports.
6. D&T independently accessed the LinkedIn platform as a registered member (logged-in user) and obtained and inspected logs for the corresponding member to ascertain whether the details of visiting the platform were completely and accurately logged including the date and time of accessing the platform and whether the activity is deduplicated in case a member visits the platform more than once.
7. D&T tested general information technology controls (GITCs) over the relevant systems involved in the controls and processes supporting this obligation.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 24.2 during the Examination Period, in all material respects.

Recommendations on specific measures:

Not applicable

Recommended timeframe to implement specific measures:

Not applicable

Obligation:	Audit criteria:	Materiality threshold:
24.3	<p>Requirement:</p> <p>Providers of online platforms or of online search engines shall communicate to the Digital Services Coordinator of establishment and the Commission, upon their request and without undue delay, the information referred to in paragraph 2, updated to the moment of such request. That Digital Services Coordinator or the Commission may require the provider of the online platform or of the online search engine to provide additional information as regards the calculation referred to in that paragraph, including explanations and substantiation in respect of the data used. That information shall not include personal data.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> • Undue delay: Significant unreasonable delay under the circumstances. • Personal data: Data directly identifying a specific person as defined per GDPR Article 4. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>LinkedIn has a process in place to communicate to the Digital Services Coordinator (DSC) of establishment and the Commission, upon their request and without undue delay, the information referred to in paragraph 2, updated to the moment of such request. LinkedIn will also provide additional information regarding the calculation referred to in that paragraph, including explanations and substantiation in respect of the data used. That information shall not include personal data.</p> <p>Prior to providing the DSC or the Commission with this information, appropriate personnel review and approve the logic and code for the Monthly Active Users report. Lastly, this information does not include personal data.</p>	<ol style="list-style-type: none"> 1. D&T inquired with management to understand whether any requests for the average monthly active recipients of the service in the Union have been received from the Digital Services Coordinator or European Commission during the Examination Period. 2. D&T inspected the Single Point of Contact mail inbox used for receiving and responding to regulator (including European Commission) inquiries, specifically for requests related to the average monthly active recipients of the service in the Union, to ascertain whether the responses to regulator inquiries about such requests are timely. 	<ol style="list-style-type: none"> 1. Single Point of Contact mail inbox used for receiving and responding to regulator requests related to the average monthly active recipients of the service in the Union

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 24.3 during the Examination 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	<p>Requirement:</p> <p>Providers of online platforms shall, without undue delay, submit to the Commission the decisions and the statements of reasons referred to in Article 17(1) for the inclusion in a publicly accessible machine-readable database managed by the Commission. Providers of online platforms shall ensure that the information submitted does not contain personal data.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> • Undue delay: Significant unreasonable delay under the circumstances. • Machine-readable: Format that can be processed by a computer, including Hypertext Markup Language (HTML). • Personal data: Data directly identifying a specific person as defined per GDPR Article 4. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
For any moderated content, profiles, or advertisements, LinkedIn publishes the statement of reasons to the European Commission's (EC) DSA database.	<ol style="list-style-type: none"> 1. D&T inquired regarding the processes in place for LinkedIn to publish the statement of reasons to the EC DSA database for any moderated content, profiles, or advertisements. 2. D&T inspected the automated process in place for integration between LinkedIn and the EC DSA database to ascertain whether the statement of reasons include any personal information. 3. D&T observed live demonstrations to ascertain whether the statement of reasons was published to the EC DSA database when a recipient of the service was notified that their content was moderated or restrictions were applied to their profile, or when an ad was moderated. 4. D&T tested general information technology controls (GITCs) over the relevant systems involved in the controls and processes supporting this obligation. 	<ol style="list-style-type: none"> 1. Automated logic and live demonstrations to publish the statement of reasons to the EC DSA database, for any moderated content, profiles, or advertisements.

Changes to Audit Procedures During the Examination

Shifted from controls and substantive to controls only.

Conclusion:

Negative – In our opinion, except for the effects of the material noncompliance described in the following paragraph, LinkedIn complied with Obligation 24.5 during the Examination Period, in all material respects.

This partial compliance was the result of LinkedIn's integration with the EC DSA database for advertisements and profile-related moderations not being fully implemented until March 18, 2024, and May 16, 2024, respectively. As a result, statements of reason were not published to the EC DSA database for moderated advertisements and profiles during those periods. This issue was self-identified by LinkedIn.

Recommendations on specific measures:

Recommended timeframe to implement specific measures:

Not applicable - this issue was remediated as of March 18, 2024 for advertisements, and as of May 16, 2024, for profiles.

Not applicable

Art. 25 DSA - Online interface design and organization

Obligation:	Audit criteria:	Materiality threshold:
25.1	<p>Requirement:</p> <p>Providers of online platforms shall not design, organise, or operate their online interfaces in a way that deceives or manipulates the recipients of their service or in a way that otherwise materially distorts or impairs the ability of the recipients of their service to make free and informed decisions.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> Materially distorts: Significantly misleads such that a free and informed decision is impossible. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>LinkedIn maintains design hub that provides information on the design and organization of online interfaces. This hub is reviewed at least annually.</p> <p>On a semi-annual basis, the design of new products or changes to existing products are assessed for deceptive patterns and any infringement to the deceptive design principles is tracked through correction. Upon completion, the review is signed-off by management.</p>	<ol style="list-style-type: none"> D&T inspected the annual review performed by management during the Examination Period over the design hub to ascertain that management reviewed and approved the design hub. D&T inspected a sample selection of changes made to new and existing products to ascertain whether management reviewed the changes for deceptive patterns and infringement to deceptive design principles. D&T inspected the semi-annual reviews performed by management to ascertain whether management reviewed the design of relevant new products or changes to existing products for deceptive patterns. If any items were identified for investigation, D&T inspected evidence to ascertain whether the items were ultimately resolved. Lastly, D&T inspected evidence to ascertain whether the reviews were signed off by management. 	<ol style="list-style-type: none"> Management’s annual review of the Design hub available to all employees. The semi-annual review over the design of new products/ changes to existing products.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 25.1 during the Examination Period, in all material respects.

Recommendations on specific measures:

Not applicable

Recommended timeframe to implement specific measures:

Not applicable

Art. 26 DSA - Advertising on online platforms

Obligation:	Audit criteria:	Materiality threshold:
26.1	<p>Requirement:</p> <p>Providers of online platforms that present advertisements on their online interfaces shall ensure that, for each specific advertisement presented to each individual recipient, the recipients of the service are able to identify, in a clear, concise, and unambiguous manner and in real time, the following:</p> <p>(a) that the information is an advertisement, including through prominent markings, which might follow standards pursuant to Article 44;</p> <p>(b) the natural or legal person on whose behalf the advertisement is presented;</p> <p>(c) the natural or legal person who paid for the advertisement if that person is different from the natural or legal person referred to in point (b);</p> <p>(d) meaningful information directly and easily accessible from the advertisement about the main parameters used to determine the recipient to whom the advertisement is presented and, where applicable, about how to change those parameters.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> • Clear, concise, and unambiguous manner: Easy to understand as evaluated by LinkedIn. • Easily accessible: Available through the contextual menu by clicking the “Promoted” or “Ad” tag on the right corner of the ad by the name of the advertiser, or the “Promoted” tag under the advertiser’s name. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>Sponsored feed updates are labelled with the automated placement of a “Promoted” tag under the advertiser’s name. A description of the Paying Entity and the reasons the creative is served is made available to the recipient of the service through the contextual menu.</p> <p>Text ads and Dynamic ads are labelled with the automated placement of an “Ad” or “Promoted” tag on the top right corner of the creative, by the name of the advertiser. A description of the Paying Entity and the reasons the creative is served is made available to the recipient of the service through the contextual menu.</p> <p>Ad Accounts are associated to a Paying Entity by leveraging the customer information, as appropriate. A description of the Paying Entity and the reasons the creative is served is made available to the recipient of the service through the contextual menu.</p>	<ol style="list-style-type: none"> 1. D&T inquired with management and inspected the configuration of the automated job responsible for placement of the relevant ad tag to the corresponding post to ascertain whether the information is an advertisement. 2. For a sample of one ad, D&T observed to ascertain whether the ad included the information listed in 26.1 (a)-(d) 3. D&T inspected the supporting evidence to ascertain whether the ads served by advertisers paying with credit cards and invoiced advertisers on LinkedIn’s platform had an associated Paying Entity information. 4. D&T inspected the system configurations and performed a test of one, to ascertain whether the advertisers paying with credit cards were systematically required to provide the name of the legal paying entity prior to launching an ad as of April 5, 2024. 5. D&T performed procedures to evaluate the completeness and accuracy of the information provided by management regarding the percentages of ads served in the last 30 days for advertiser accounts paying with credit 	<ol style="list-style-type: none"> 1. Configuration of logic to demonstrate the automated functionality that applies the relevant advertisement (ads) tag to the corresponding posts. 2. Sample ad observed on the LinkedIn platform to ascertain that it includes the items (a) through (d) per 26. 3. Tickets related to remediation efforts for invoiced advertisers. 4. System-generated reports to demonstrate the percentage of advertiser accounts with the Paying Entity field.

cards that had an associated Paying Entity as of May 31, 2024.

6. D&T inspected tickets to ascertain whether LinkedIn performed remediation steps to add the “Paying Entity” field for relevant invoiced advertisers.
7. D&T tested general information technology controls (GITCs) over the relevant systems involved in the controls and processes supporting this obligation.

Changes to Audit Procedures During the Examination

No change.

Conclusion:

Negative – In our opinion, except for the effects of the material noncompliance described in the following paragraphs LinkedIn complied with Obligation 26.1 during the Examination Period, in all material respects.

The partial compliance was the result of LinkedIn self-identifying the following issues:

- Advertisers paying with credit cards were not mandated to enter in the “Business Information” field in LinkedIn’s Ads Campaign Tool prior to April 5, 2024. LinkedIn relies on the “Business Information” field to determine and present the paying entity information on its Ad Library. Given that the name of the paying entity could be different than the name on the credit card, this resulted in LinkedIn not collecting the paying entity correctly for certain advertisers paying with credit cards.
- The paying entity field was not populated and presented for certain invoiced advertisers due to system issues and limitations.

Under 26.1 (c), LinkedIn is required to include the name of the paying entity in its online interface for each specific ad presented to the recipients of the service. Based on inquiry with management, corroborated by D&T’s inspection of supporting evidence:

- For advertisers paying with credit cards, LinkedIn systematically remediated this issue as of April 5, 2024, by making the “Business Information” field mandatory and requiring all advertisers paying with credit cards to enter in this field when they logged in to LinkedIn’s Ads Campaign Tool. As a result, LinkedIn reached 98% coverage for collecting the name of the paying entity for ads served in the last 30 days, as of May 31, 2024.
- For invoiced advertisers, LinkedIn performed remediation steps throughout the period to increase the coverage of accounts with the Paying Entity field.

While the overall coverage increased throughout the Examination Period, the percentage was lower earlier in the period as LinkedIn was taking remediation steps.

No issues were identified during in the Examination Period with for requirements under Obligation 26.1 (a), (b), or (d).

Recommendations on specific measures:

Recommended timeframe to implement specific measures:

1. While this issue has been systematically remediated for advertisers paying with credit cards, D&T recommends LinkedIn to continue to update its advertisement repository for invoiced advertisers to include complete and accurate information associated with the natural or legal person on whose behalf the advertisement is presented, as referred to in Article 26.1 (c). By January 31, 2025.

Obligation:	Audit criteria:	Materiality threshold:
26.2	<p>Requirement:</p> <p>Providers of online platforms shall provide recipients of the service with a functionality to declare whether the content they provide is or contains commercial communications.</p> <p>When the recipient of the service submits a declaration pursuant to this paragraph, the provider of online platforms shall ensure that other recipients of the service can identify in a clear and unambiguous manner and in real time, including through prominent markings, which might follow standards pursuant to Article 44, that the content provided by the recipient of the service is or contains commercial communications, as described in that declaration.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> Clear and unambiguous manner: Labelled as “Brand Partnership” under the author’s name. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
Feed updates designated as “Brand Partnership” by their author are labelled as such through the automated placement of a tag under the author’s name.	<ol style="list-style-type: none"> D&T inquired with management and inspected configurations in place to ascertain whether Feed updates designated as “Brand Partnership” by their authors, are labelled as such through the automated placement of a tag under the author’s name. For a sample of one post, D&T ascertained per observation, whether the post was labelled as a “Brand Partnership” under the author’s name to indicate to the recipients of the service that the content provided by author is or contains commercial communications. D&T tested general information technology controls (GITCs) over the relevant systems involved in the controls and processes supporting this obligation. 	<ol style="list-style-type: none"> Evidence of the configurations in place for labelling Feed Updates designated as “Brand Partnerships”. Sample of a live posting illustrating the labelling of feed updates designated as “Brand Partnerships” by their authors.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 26.2 during the Examination Period, in all material respects.

Recommendations on specific measures:

Not applicable

Recommended timeframe to implement specific measures:

Not applicable

Obligation:	Audit criteria:	Materiality threshold:
26.3	<p>Requirement:</p> <p>Providers of online platforms shall not present advertisements to recipients of the service based on profiling as defined in Article 4, point (4), of Regulation (EU) 2016/679 using special categories of personal data referred to in Article 9(1) of Regulation (EU) 2016/679.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> • Personal data: Data directly identifying a specific person as defined per GDPR Article. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
Not applicable – Disclaimer of Opinion	Not applicable – Disclaimer of Opinion	Not applicable – Disclaimer of Opinion

Changes to Audit Procedures During the Examination

We determined that given the limitation on the scope of our examination, a disclaimer of opinion was warranted.

Conclusion:

Disclaimer – As described in the following paragraphs, we have not been able to obtain sufficient appropriate audit evidence to form a conclusion on LinkedIn’s compliance with Obligation 26.3 during the Examination Period. Accordingly, we do not express an opinion on LinkedIn’s compliance for this obligation.

There is ambiguity about whether Article 26(3) limits obligations to preventing Very Large Online Platforms (VLOPs) from using Special Categories of Personal Data for profiling or if it extends to ensuring third-party advertisers do not engage in such profiling. For example, LinkedIn allows advertisers to upload data, like contact lists, to its Ads Campaign Tool for targeted advertising. However, LinkedIn's Terms & Conditions, including the LinkedIn Marketing Solutions Program (LMSP) and Ads Agreement, prohibit targeting ads based on Sensitive Data. A pop-up in the Ads Campaign Tool also reminds advertisers not to use personal or sensitive data for targeting and requires agreement to the LinkedIn Ads Agreement.

Further uncertainty stems from a Request for Information (RFI) from the European Commission (EC) regarding the use of special categories of personal data for ad targeting, which D&T has not yet reviewed. In response, LinkedIn removed the member Groups attribute from its Ads Campaign Tool but did not provide audit evidence. Based on these factors, we were unable to design and perform any alternative substantive procedures to provide conclusion for this obligation.

As required by our professional standards, the paragraphs under each of the headings listed below and included in the Independent Practitioner’s Assurance Report do not apply to this obligation:

- Our responsibilities and procedures performed
- Description of additional information on each of the applicable audit obligations and commitments
- Inherent limitations
- Emphasis of certain matters
- Other matters
- Opinion
- Basis for Qualified Opinion

Recommendations on specific measures:

Recommended timeframe to implement specific measures:

- | | |
|--|---------------------------|
| <p>1. LinkedIn should continue to formally evaluate their controls and processes for oversight of third-party advertising activities such as the ability for advertisers to upload contacts lists on its platform to determine if additional steps need to be taken. Additionally, LinkedIn should enhance their Advertisement Terms and Conditions by adding genetic and biometric data to the list of special categories of personal data as defined in accordance with GDPR 9(1).</p> | <p>By April 30, 2025.</p> |
|--|---------------------------|

Art. 27 DSA - Recommender system transparency

Obligation:	Audit criteria:	Materiality threshold:
27.1	<p>Requirement: Providers of online platforms that use recommender systems shall set out in their terms and conditions, in plain and intelligible language, the main parameters used in their recommender systems, as well as any options for the recipients of the service to modify or influence those main parameters.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> Plain, intelligible language: Easy to understand as evaluated by LinkedIn. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>LinkedIn maintains a Help Center article that provides information on the main parameters of LinkedIn recommender systems and the options for LinkedIn users to modify or influence them.</p> <p>At least annually, management reviews and approves the description, documented in a Help Center article, of the main parameters used in the recommender systems and options for the recipients of the service to modify or influence them. Updates are performed as needed.</p> <p>A "material change" to a recommender system is determined based on the impact of the change on the user experience and content distribution and is considered to have occurred when there is a "significant modification that alters the core functionality or the main parameters of the system, such as the algorithm's goals or significant changes to the data it processes.</p>	<ol style="list-style-type: none"> D&T inspected LinkedIn's manually maintained list of automated systems that use profiling techniques along with justifications as to whether or not each one is a recommender system. D&T inspected the listing to ascertain whether it includes a link to LinkedIn's Help Center article describing the main parameters used in each recommender system. D&T inquired and inspected LinkedIn's definition of a "material change" to a recommender system to ascertain whether thresholds and triggers for updating the Help Center article were in place. D&T performed inquiry and inspected internal LinkedIn documents to ascertain whether there had been material changes to the recommender systems during the Examination Period, and if there is ongoing analysis and discussion of changes made to the recommender systems between Engineering, Product, and Legal teams. D&T inspected evidence to ascertain whether management performed an annual review of the Help Center article, made updates if needed, and approved the review during the Examination Period. D&T inspected the Help Center article to ascertain whether it contained information in plain language describing the main parameters used in its recommender systems and any options for the recipients of the service to modify or influence those main parameters. 	<ol style="list-style-type: none"> LinkedIn's listing of potential recommender systems. Live LinkedIn Help Center articles providing information on recommender systems. Documentation evidencing the annual review of the Help Center article content.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 27.1 during the Examination 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	<p>Requirement:</p> <p>The main parameters referred to in paragraph 1 shall explain why certain information is suggested to the recipient of the service. They shall include, at least:</p> <p>(a) the criteria which are most significant in determining the information suggested to the recipient of the service;</p> <p>(b) the reasons for the relative importance of those parameters.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> Not applicable 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>LinkedIn maintains a Help Center article that provides information on the main parameters of LinkedIn recommender systems and the options for LinkedIn users to modify or influence them.</p> <p>At least annually, management reviews and approves the description, documented in a Help Center article, of the main parameters used in the recommender systems and options for the recipients of the service to modify or influence them. Updates are performed as needed.</p>	<ol style="list-style-type: none"> D&T inspected LinkedIn’s manually maintained list of automated systems that use profiling techniques along with justifications as to whether or not each one is a recommender system. D&T inspected the listing to ascertain whether it includes a link to LinkedIn’s Help Center article describing the main parameters used in each recommender system. D&T inquired and inspected LinkedIn’s definition of a "material change" to a recommender system to ascertain whether thresholds and triggers for updating the Help Center article are in place. D&T performed inquiry and inspection of internal LinkedIn documents to ascertain whether there had been material changes to the recommender systems during the Examination Period, and if there is ongoing analysis and discussion of changes made to the recommender systems between Engineering, Product, and Legal teams. D&T inspected evidence to ascertain whether management performed an annual review of the Help Center article, made updates if needed, and approved the review during the Examination Period. D&T inspected the Help Center article to ascertain whether it contained information on the criteria which are most significant in determining the information suggested to the recipient of the service, and the reasons for the relative importance of those parameters. 	<ol style="list-style-type: none"> LinkedIn’s listing of potential recommender systems. Live LinkedIn Help Center articles providing information on recommender systems. Documentation evidencing the annual review of the Help Center article content.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 27.2 during the Examination Period, in all material respects.

Recommendations on specific measures:

Not applicable

Recommended timeframe to implement specific measures:

Not applicable

Obligation:	Audit criteria:	Materiality threshold:
27.3	<p>Requirement:</p> <p>Where several options are available pursuant to paragraph 1 for recommender systems that determine the relative order of information presented to recipients of the service, providers of online platforms shall also make available a functionality that allows the recipient of the service to select and to modify at any time their preferred option. That functionality shall be directly and easily accessible from the specific section of the online platform’s online interface where the information is being prioritised.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> • Directly and easily accessible: by selecting the “Sort by” features and settings available in the user interface as detailed further in the “Summary of Controls, Systems, and Processes” column. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>A "Sort by" feature is available in the user interface, allowing recipients of the service in the EU based on IP to change their preferred sorting option for their feed thus providing an alternative to the recommender system. The "Most recent" setting arranges updates by publication date, while the "Most relevant" setting ranks them by relevance leveraging the Feed Recommender System.</p> <p>A user setting is available in the user interface to the members in EU based on IP to disable the display of jobs recommended by the Job Recommender System on the “Jobs” page.</p> <p>A "Sort by" feature is available in the user interface, allowing recipients of the service to choose how they want their search result ordered for Jobs and Posts categories, thus providing an alternative to the recommender system. The “Most Recent” setting arrange results by the publication date, while the “Most Relevant” settings rank them by relevance leveraging the Search Recommender System.</p> <p>Search that shows results solely based on similarity to the exact search terms is available to logged out users.</p>	<ol style="list-style-type: none"> 1. D&T observed a demonstration of the “Sort by” feature on LinkedIn Feed, Jobs, and Posts to ascertain whether the feature exists and is easily accessible by EU users. 2. D&T inspected the configuration to ascertain if the "Sort by" feature is provided to EU users. 3. D&T inspected a demonstration of the "Most recent" feature on LinkedIn's iOS, Android, and web platforms to ascertain whether content is being sorted by recency as intended. 4. D&T inspected configurations and a live demonstration of the search functionality for logged-out users (guests) to ascertain if search results are solely based on similarity to the exact search terms. 5. D&T tested general information technology controls (GITCs) over the relevant systems involved in the controls and processes supporting this obligation. 	<ol style="list-style-type: none"> 1. Live walkthroughs evidencing the existence and functionality of the "Sort by" feature. 2. Configurations used to trigger and specify the sorting of content and search results.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 27.3 during the Examination Period, in all material respects.

Recommendations on specific measures:

Not applicable

Recommended timeframe to implement specific measures:

Not applicable

Art. 28 DSA – Online protection of minors

Obligation:	Audit criteria:	Materiality threshold:
28.1	<p>Requirement:</p> <p>Providers of online platforms accessible to minors shall put in place appropriate and proportionate measures to ensure a high level of privacy, safety, and security of minors, on their service.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> Appropriate and proportionate measures: Relevant process given the circumstances evaluated by LinkedIn on a case-by-case basis as detailed further in the “Summary of Controls, Systems, and Processes” column. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>The minimum age to sign up for a LinkedIn account is 16 years of age. When signing up for the platform, users are required to accept LinkedIn's User Agreement which requires users to meet this minimum age.</p> <p>LinkedIn infers user age categories and location using provided information. Users inferred to be in the EU and under 18 years old are not presented with targeted advertising.</p> <p>Moderation cases related to organic content and profiles, job postings, and advertisements, including appeals, are reviewed by the appropriate teams within defined service-level agreements (SLAs) for compliance with LinkedIn's Professional Community (PCP), Jobs, and Advertising Policies.</p>	<ol style="list-style-type: none"> D&T performed inquiry and inspected the age category inference configuration to ascertain if EU users with an inferred age of under 18 are being presented with targeted advertising. D&T inspected a sample of LinkedIn profiles to ascertain whether the age category inference process/controls were operating as designed. D&T performed inquiry of the ongoing monitoring over the age category inference process and inspected the job failure configurations to ascertain whether issues/failures were addressed timely. D&T inspected evidence to ascertain whether users under the age of 16 are prohibited to sign up for a LinkedIn account, and whether LinkedIn has implemented appropriate and proportional measure to ensure a high level of privacy, safety, and security of minors. D&T obtained a listing of moderation cases and appeals related to organic content, profiles, jobs, and advertisements (ads) and selected samples to ascertain whether LinkedIn acted in accordance with their PCPs in enforcing the restrictions as necessary. D&T tested general information technology controls (GITCs) over the relevant systems involved in the controls and processes supporting this obligation. 	<ol style="list-style-type: none"> Configurations in place for the age inference process. Demonstration showing targeted advertisements (ads) for profiles inferred to be above 18 (can be within or outside the EU) vs EU profiles inferred to be under 18. Screenshots of dashboards to demonstrate ongoing monitoring over the age inference process. Samples of moderation cases related to organic content, profiles, Jobs, and ads.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive with Comments – In our opinion, LinkedIn complied with Obligation 28.1 during the Examination Period, in all material respects. Although we did not identify anything which had a material effect on meeting this obligation, there was a lack of formal documentation for benchmarks and evaluations related to LinkedIn’s mechanisms in place for protection of minors

Recommendations on specific measures:

Recommended timeframe to implement specific measures:

- | | |
|---|--------------------|
| 1. We recommend that LinkedIn documents its benchmarks and evaluations related to appropriate and proportionate measures in place for protection of minors. | By March 31, 2025. |
|---|--------------------|

Obligation:	Audit criteria:	Materiality threshold:
28.2 & 28.3	<p>Requirement:</p> <ol style="list-style-type: none"> Providers of online platform shall not present advertisements on their interface based on profiling as defined in Article 4, point (4), of Regulation (EU) 2016/679 using personal data of the recipient of the service when they are aware with reasonable certainty that the recipient of the service is a minor. Compliance with the obligations set out in this Article shall not oblige providers of online platforms to process additional personal data in order to assess whether the recipient of the service is a minor. <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> Personal data: Data directly identifying a specific person as defined per GDPR Article 4. Reasonable certainty: As determined based on LinkedIn’s inference processes and thresholds. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>The minimum age to sign up for a LinkedIn account is 16. When signing up for the platform, users are required to accept LinkedIn’s User Agreement which requires users to meet this minimum age. Members located in the EU whose age category is inferred to be under 18 years old are not served targeted advertising.</p>	<ol style="list-style-type: none"> D&T performed inquiry and inspected the age category inference configuration to ascertain that EU users with an inferred age of under 18 are not served targeted advertising. D&T inspected a sample of LinkedIn profiles to ascertain whether the age category inference process/controls were operating as expected. D&T inspected configurations and job monitoring logs to ascertain whether LinkedIn had ongoing monitoring over the age category inference process during the Examination Period. D&T performed testing to ascertain whether users under the age of 16 are prohibited from signing up for a LinkedIn account. D&T tested general information technology controls (GITCs) over the relevant systems involved in the controls and processes supporting this obligation. 	<ol style="list-style-type: none"> Configurations in place for the age inference process. Demonstration showing that LinkedIn does not target advertisements to users with an inferred age of under 18. Screenshots of dashboards to demonstrate ongoing monitoring over the age inference process.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligations 28.2 and 28.3 during the Examination Period, in all material respects.

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

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

Linked does not allow consumers to conclude distance contracts with traders. As a result, Articles 29, 30, 31, and 32 are not applicable to LinkedIn.

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

Art. 34 DSA - Risk assessment

Obligation:	Audit criteria:	Materiality threshold:
34.1	<p>Requirement:</p> <p>Providers of very large online platforms and of very large online search engines shall diligently identify, analyse and assess any systemic risks in the Union stemming from the design or functioning of their service and its related systems, including algorithmic systems, or from the use made of their services.</p> <p>They shall carry out the risk assessments by the date of application referred to in Article 33(6), second subparagraph, and at least once every year thereafter, and in any event prior to deploying functionalities that are likely to have a critical impact on the risks identified pursuant to this Article. This risk assessment shall be specific to their services and proportionate to the systemic risks, taking into consideration their severity and probability, and shall include the following systemic risks:</p> <p>(a) the dissemination of illegal content through their services;</p> <p>(b) any actual or foreseeable negative effects for the exercise of fundamental rights, in particular the fundamental rights to human dignity enshrined in Article 1 of the Charter, to respect for private and family life enshrined in Article 7 of the Charter, to the protection of personal data enshrined in Article 8 of the Charter, to freedom of expression and information, including the freedom and pluralism of the media, enshrined in Article 11 of the Charter, to non- discrimination enshrined in Article 21 of the Charter, to respect for the rights of the child enshrined in Article 24 of the Charter and to a high-level of consumer protection enshrined in Article 38 of the Charter;</p> <p>(c) any actual or foreseeable negative effects on civic discourse and electoral processes, and public security;</p> <p>(d) any actual or foreseeable negative effects in relation to gender-based violence, the protection of public health and minors and serious negative consequences to the person’s physical and mental well-being.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> • Functionalities: Operations that can be run on a computer or other electronic systems. • Diligent and proportionate: In a conscientious, balanced manner. • Likely to have a critical impact: Likely to have a very significant impact. • Negative effects: Actual harmful impact on a broad number of people. • Personal data: Data directly identifying a specific person as defined per GDPR Article 4. 	Not applicable

Summary of Controls, Systems and Processes:

At least annually, and at the time of implementation of a material change that impacts substantively the risk profile as determined by Legal team, prior to publication, management reviews and approves the Systemic Risk Assessment report to ensure that the systemic risks are identified, analyzed, assessed, and mitigated.

The supporting documents of the risk assessment are preserved for at least three years. Management also reviews and submits the report to the Digital Services Coordinator of establishment and the Commission accompanied by a statement of the reasons describing the information removed, as determined by legal, from the publicly available reports when applicable.

Audit Procedures:

1. D&T inspected the Systemic Risk Assessment (SRA), SAFE Assessment Report (SAR) and relevant supporting documents to ascertain whether systemic risks were identified, analyzed, assessed, and mitigated.
2. D&T inspected evidence of how risks are ranked to ascertain whether ranking takes into account severity and probability.
3. D&T inspected and recalculated the ranking of inherent and residual risks performed by management.
4. D&T inspected evidence of management’s assumptions in relation to the risk assessment.
5. D&T inspected the SRA and relevant supporting documents to ascertain that systemic risks listed within Obligation 34(1)(a) through (d) are included.
6. D&T inspected evidence to ascertain whether the requisite reviews and approvals were obtained in a timely manner in accordance with the requirement set in the DSA.
7. D&T inspected policies and processes describing the design and development of the SRA to ascertain whether the report results were comprehensive and inclusive of the required stakeholders. In addition, D&T inspected criteria for reperforming the SRA outside of the required annual cycle, to ascertain whether a risk reassessment was needed.
8. D&T inspected policies and processes around the assessment of features and functions of new products against risks identified in previous SRAs to ascertain whether novel new risks will be identified prior to the deployment of these features and products, and that recurring risks are appropriately mitigated.
9. D&T inspected policies and processes for monitoring risks identified in the SRA to ascertain whether developments and evolution of risk would be addressed and reflected in the final SRA.
10. D&T inspected guidelines, publications, and supplemental information published by the EC regarding relevant guidance issued on this article.

Information Relied Upon:

1. LinkedIn’s annual SRA.
2. SAFE assessment report.
3. Internal communications showing reviews and approvals of the SRA.
4. Project plan

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 34.1 during the Examination Period, in all material respects.

Recommendations on specific measures:

Not applicable

Recommended timeframe to implement specific measures:

Not applicable

Obligation:	Audit criteria:	Materiality threshold:
34.2	<p>Requirement:</p> <p>When conducting risk assessments, providers of very large online platforms and of very large online search engines shall take into account, in particular, whether and how the following factors influence any of the systemic risks referred to in paragraph 1:</p> <ul style="list-style-type: none"> (a) the design of their recommender systems and any other relevant algorithmic system; (b) their content moderation systems; (c) the applicable terms and conditions and their enforcement; (d) systems for selecting and presenting advertisements; (e) data related practices of the provider. <p>The assessments shall also analyse whether and how the risks pursuant to paragraph 1 are influenced by intentional manipulation of their service, including by inauthentic use or automated exploitation of the service, as well as the amplification and potentially rapid and wide dissemination of illegal content and of information that is incompatible with their terms and conditions.</p> <p>The assessment shall take into account specific regional or linguistic aspects, including when specific to a Member State.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> • Intentional manipulation of the service: The deliberate use of LinkedIn's service as a platform to amplify or spread illegal content, misinformation or information incompatible with the relevant terms and conditions. • Inauthentic use or automated exploitation of the service: Use or other manipulation of the service by automated means. • Influence: Capacity to affect. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>At least annually, and at the time of implementation of a material change that impacts substantively the risk profile as determined by Legal team, prior to publication, management reviews and approves the Systemic Risk Assessment report to ensure that the systemic risks are identified, analyzed, assessed, and mitigated.</p> <p>The supporting documents of the risk assessment are preserved for at least three years. Management also reviews and submits the report to the Digital Services Coordinator of establishment and the Commission accompanied by a statement of the reasons describing the information removed, as determined by legal, from the publicly available reports when applicable.</p>	<ol style="list-style-type: none"> 1. D&T inspected the SRA to ascertain whether the systemic risks were assessed in consideration of the factors outlined in Art.34 (2) (a)-(e). 2. D&T inspected the SRA to ascertain whether the assessment covered the intentional manipulation of the service, including by inauthentic use or automated exploitation of the service, as well as the amplification and potentially rapid and wide dissemination of illegal content and of information that is incompatible with their terms and conditions. 3. D&T inspected the SRA to ascertain whether the assessment took into account and addressed regional and linguistic considerations that was relevant across the Member States. 	<ol style="list-style-type: none"> 1. LinkedIn’s annual SRA. 2. SAFE risk assessment report 3. SAFE assessment questionnaire 4. Internal communications showing reviews and approvals.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 34.2 during the Examination Period, in all material respects.

Recommendations on specific measures:

Not applicable

Recommended timeframe to implement specific measures:

Not applicable

Obligation:	Audit criteria:	Materiality threshold:
34.3	<p>Requirement:</p> <p>Providers of very large online platforms and of very large online search engines shall preserve the supporting documents of the risk assessments for at least three years after the performance of risk assessments, and shall, upon request, communicate them to the Commission and to the Digital Services Coordinator of establishment.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> Upon Request: At the written direction of the Commission and the Digital Services Coordinator of establishment, within 3 years of the requested risk assessment’s performance. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>At least annually, and at the time of implementation of a material change that impacts substantively the risk profile as determined by Legal team, prior to publication, management reviews and approves the Systemic Risk Assessment report to ensure that the systemic risks are identified, analyzed, assessed, and mitigated.</p> <p>The supporting documents of the risk assessment are preserved for at least three years. Management also reviews and submits the report to the Digital Services Coordinator of establishment and the Commission accompanied by a statement of the reasons describing the information removed, as determined by legal, from the publicly available reports when applicable.</p>	<ol style="list-style-type: none"> D&T inspected evidence of where the SRA and support documentation are stored to ascertain whether they are maintained for at least three years after the performance of the risk assessments. D&T obtained evidence of the retention schedule for the SRA to ascertain whether the reports are scheduled to be stored for at least three years after the performance of the risk assessments. D&T obtained evidence to ascertain whether the SRA and its supporting documents were sent to the Digital Services Coordinator. 	<ol style="list-style-type: none"> Evidence of repository where the systemic risk assessment report and supporting documentation are stored. Email communication of the final SRA to the DSC.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 34.3 during the Examination Period, in all material respects.

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

Art. 35 DSA – Mitigation of risks

Obligation:	Audit criteria:	Materiality threshold:
35.1	<p>Requirement:</p> <p>Providers of very large online platforms and of very large online search engines shall put in place reasonable, proportionate and effective mitigation measures, tailored to the specific systemic risks identified pursuant to Article 34, with particular consideration to the impacts of such measures on fundamental rights. Such measures may include, where applicable:</p> <p>(a) adapting the design, features or functioning of their services, including their online interfaces;</p> <p>(b) adapting their terms and conditions and their enforcement;</p> <p>(c) adapting content moderation processes, including the speed and quality of processing notices related to specific types of illegal content and, where appropriate, the expeditious removal of, or the disabling of access to, the content notified, in particular in respect of illegal hate speech or cyber violence, as well as adapting any relevant decision-making processes and dedicated resources for content moderation;</p> <p>(d) testing and adapting their algorithmic systems, including their recommender systems;</p> <p>(e) adapting their advertising systems and adopting targeted measures aimed at limiting or adjusting the presentation of advertisements in association with the service they provide;</p> <p>(f) reinforcing the internal processes, resources, testing, documentation, or supervision of any of their activities in particular as regards detection of systemic risk;</p> <p>(g) initiating or adjusting cooperation with trusted flaggers in accordance with Article 22 and the implementation of the decisions of out-of-court dispute settlement bodies pursuant to Article 21;</p> <p>(h) initiating or adjusting cooperation with other providers of online platforms or of online search engines through the codes of conduct and the crisis protocols referred to in Articles 45 and 48 respectively;</p> <p>(i) taking awareness-raising measures and adapting their online interface in order to give recipients of the service more information;</p> <p>(j) taking targeted measures to protect the rights of the child, including age verification and parental control tools, tools aimed at helping minors signal abuse or obtain support, as appropriate;</p> <p>(k) ensuring that an item of information, whether it constitutes a generated or manipulated image, audio or video that appreciably resembles existing persons, objects, places or other entities or events and falsely appears to a person to be authentic or truthful is distinguishable through prominent markings when presented on their online interfaces, and, in addition, providing an easy to use functionality which enables recipients of the service to indicate such information.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> • Reasonable, proportionate, and effective mitigation measures: Mitigation measures that are sensible and not overly burdensome given the circumstances, including being proportionate to the risks identified and ordinary usage of the service. • Speed and quality (of processing notices): Standard time to act and action taken by LinkedIn after LinkedIn has received a report of illegal content. • Expeditious Removal: Removed without excessive unreasonable delay. • Disabling of access: Limiting or removing access to a feature or service. • Illegal hate speech: Content that attacks, denigrates, intimidates, dehumanizes, incites or threatens hatred, violence, prejudicial or discriminatory action against individuals or groups 	Not applicable

because of their actual or perceived race, ethnicity, national origin, caste, gender, gender identity, sexual orientation, religious affiliation, age, or disability status.

- **Relevant decision-making processes:** Process of decision-making, which is pertinent.
- **Cyber Violence:** Online forms of violence, such as bullying, stalking or harassment.
- **Algorithmic systems:** Systems that rely on algorithms to provide outputs or results.
- **Limiting or adjusting the presentation of advertisements:** Changing the type of advertisements or how they are shown to users of the service.
- **Dedicated:** Specifically allocated.
- **Targeted Measures:** Specific actions or interventions.

Summary of Controls, Systems and Processes:

Audit Procedures:

Information Relied Upon:

At least annually, and at the time of implementation of a material change that impacts substantively the risk profile as determined by Legal team, prior to publication, management reviews and approves the Systemic Risk Assessment report to ensure that the systemic risks are identified, analyzed, assessed, and mitigated.

The supporting documents of the risk assessment are preserved for at least three years. Management also reviews and submits the report to the Digital Services Coordinator of establishment and the Commission accompanied by a statement of the reasons describing the information removed, as determined by legal, from the publicly available reports when applicable.

1. D&T inspected the Systemic Risk Assessment (SRA), SAFE Assessment Report (SAR), and relevant supporting documents to ascertain whether the systemic risks are identified, analyzed, assessed, and mitigated.
2. D&T inspected the SRA and relevant supporting documents to ascertain whether all categories listed in Obligation 35.1(a-k) are mapped to risk mitigation measures designed and operated by LinkedIn.
3. D&T inspected the SRA and relevant supporting documents to ascertain whether the residual and inherent risks support a reduction in risk rating before and after mitigating measures.
4. D&T inspected evidence for monitoring risks identified in the SRA process to ascertain whether the risks are being monitored continuously by LinkedIn.
5. D&T inspected evidence to demonstrate that compliance officers are adequately involved in the risk assessment report and risk mitigation measures.
6. D&T inspected evidence of reports on risk assessments, Transparency Reports, and other supporting documents to ascertain that whether supporting documentation was appropriately retained.
7. D&T inspected guidelines, and publications published by the EC regarding relevant guidance issued.
8. D&T inspected any supplemental information produced by the EC related to this Article within the examination period.
9. D&T inspected relevant monitoring dashboards and corresponding meeting notes to ascertain the effectiveness of monitoring

1. LinkedIn Annual SRA.
2. SAFE Assessment Report.
3. Emails on various versions of the systemic risk assessment report containing stakeholder approvals.
4. Document summarizing the risk ranking scoring and rationale for each risk identified in the SRA.
5. Mapping of formalized controls to Digital Trust & Safety Partnership (DTSP) SAFE Framework
6. Meeting minutes and screenshot evidence of various monitoring dashboards
7. Various samples of content takedown for various categories of risks.

mechanisms of applicable mitigating measures and whether appropriate action was taken based on trends provided in the dashboards.

10. For a select sample of weeks and months, D&T inspected evidence, including multiple monitoring dashboards and corresponding meeting notes to ascertain whether management effectively monitored mitigating measures.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive with comments – In our opinion, LinkedIn complied with Obligation 35.1 during the Examination Period, in all material respects.

Although the audited obligation has been met, we noted the following:

- There was an incomplete mapping of formalized controls to mitigation measures listed in Obligation 35.1(a)-(k).
- There was an incomplete mapping of risk mitigants to controls to help ensure that each risk is mitigated by formalized and measurable controls.
- There were no formalized monitoring controls over risk mitigants, including metrics tracked, evaluated, reported, and resolution of open issues.

However, D&T was able to perform alternative procedures to ascertain that Obligation 35.1 is met.

Recommendations on specific measures:

Recommended timeframe to implement specific measures:

- | | |
|--|--------------------|
| 1. D&T recommends LinkedIn to map the risk mitigants to formalized and measurable controls across different risk domains identified on the Systemic Risk Assessment. | By March 31, 2025. |
| 2. D&T recommends LinkedIn to document monitoring controls over the risk mitigants to enhance measurability and efficacy of their risks mitigants. | |

Art. 37 DSA – Independent Audit

Obligation:	Audit criteria:	Materiality threshold:
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37.2

Requirement:

Providers of very large online platforms and of very large online search engines shall afford the organisations carrying out the audits pursuant to this Article the cooperation and assistance necessary to enable them to conduct those audits in an effective, efficient and timely manner, including by giving them access to all relevant data and premises and by answering oral or written questions. They shall refrain from hampering, unduly influencing or undermining the performance of the audit.

Such audits shall ensure an adequate level of confidentiality and professional secrecy in respect of the information obtained from the providers of very large online platforms and of very large online search engines and third parties in the context of the audits, including after the termination of the audits. However, complying with that requirement shall not adversely affect the performance of the audits and other provisions of this Regulation, in particular those on transparency, supervision and enforcement. Where necessary for the purpose of the transparency reporting pursuant to Article 42(4), the audit report and the audit implementation report referred to in paragraphs 4 and 6 of this Article shall be accompanied with versions that do not contain any information that could reasonably be considered to be confidential.

Definitions and Benchmarks:

- None

Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
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LinkedIn has engaged D&T to carry out the audits pursuant to this Article and will provide the cooperation and assistance necessary to enable D&T to conduct those audits in an effective, efficient, and timely manner. LinkedIn also provides D&T with access to all relevant data and premises, answers oral or written questions, and refrains from hampering, unduly influencing, or undermining the performance of the audit.

The audits will ensure an adequate level of confidentiality and professional secrecy in respect of the information obtained from LinkedIn and third parties, including after the audits complete. Where necessary for the purpose of the transparency reporting pursuant to Article 42(4), the audit report and the audit implementation report referred to in paragraphs 4 and 6 of this Article include redacted versions that do not contain confidential information.

1. D&T assessed the competency and authority of management to ascertain whether management was capable of providing access to relevant data and premises and answering oral or written questions to allow D&T to conduct the audit in an effective, efficient, and timely manner.
2. D&T requested audit evidence and observed LinkedIn management's compliance to ascertain whether the cooperation and assistance provided allowed D&T to perform the audit in an effective, efficient, and timely manner, and if evidence and access to control owners was provided on a timely basis.
3. D&T performed testing of controls to ascertain whether management refrained from hampering, unduly influencing, or undermining the performance of the audit.
4. D&T obtained a signed Statement of Work (SOW) from the management of LinkedIn outlining the level of confidentiality and professional secrecy in respect of the information obtained from LinkedIn, including after the termination of the audits.

1. Not applicable

5. Prior to issuance, D&T obtained background checks of LinkedIn management responsible for signing the audit report. The management of LinkedIn will issue the audit implementation report subsequent to the issuance of the audit report.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 37.2 during the Examination Period, in all material respects.

Recommendations on specific measures:

Not applicable

Recommended timeframe to implement specific measures:

Not applicable

Art. 38 DSA - Recommender Systems

Obligation: **Audit criteria:** **Materiality threshold:**

38 **Requirement:** Not applicable

In addition to the requirements set out in Article 27, providers of very large online platforms and of very large online search engines that use recommender systems shall provide at least one option for each of their recommender systems which is not based on profiling as defined in Article 4, point (4), of Regulation (EU) 2016/679.

Definitions and Benchmarks:

- None

Summary of Controls, Systems and Processes: **Audit Procedures:** **Information Relied Upon:**

A "Sort by" feature is available in the user interface, allowing recipients of the service in the EU based on IP to change their preferred sorting option for their feed thus providing an alternative to the recommender system. The "Most recent" setting arranges updates by publication date, while the "Most relevant" setting ranks them by relevance leveraging the Feed Recommender System.

A user setting is available in the user interface to the members in EU based on IP to disable the display of jobs recommended by the Job Recommender System on the "Jobs" page.

A "Sort by" feature is available in the user interface, allowing recipients of the service to choose how they want their search result ordered for Jobs and Posts categories, thus providing an alternative to the recommender system. The "Most Recent" setting arrange results by the publication date, while the "Most Relevant" settings rank them by relevance leveraging the Search Recommender System

Search that shows results solely based on similarity to the exact search terms is available to logged out users.

1. D&T inspected a manually maintained list of automated systems that used profiling techniques that included justifications as to whether or not they are recommender systems. D&T inspected the listing to ascertain whether LinkedIn documented an alternative option available to EU users for the recommender systems.
2. D&T observed a demonstration of the "Sort by" feature on LinkedIn Feed, Jobs, and Posts to ascertain whether the feature exists and is provided to EU users.
3. D&T inspected configurations to ascertain whether the "Sort by" feature is provided to EU users.
4. D&T observed a demonstration of the "Most recent" feature on LinkedIn's iOS, Android, and web platforms to ascertain whether content is being sorted by recency as intended.
5. D&T inspected configurations and a demonstration of the search functionality for logged out users (guests) to ascertain if search results are solely based on similarity to the exact search terms.
6. D&T tested general information technology controls (GITCs) over the relevant systems involved in the controls and processes supporting this obligation.

1. LinkedIn's listing of potential recommender systems.
2. Live walkthrough to demonstrate the existence and functionality of the recommender systems in the EU, and an alternative option to each recommender system that is not based on profiling.
3. Configurations in place to trigger and disable the use of profiling by the relevant recommender systems.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 38 during the Examination Period, in all material respects.

Recommendations on specific measures:

Recommended timeframe to implement specific measures:

Not applicable

Not applicable

Art. 39 DSA – Additional Online Advertising Transparency

Obligation:	Audit criteria:	Materiality threshold:
39.1	<p>Requirement:</p> <p>Providers of very large online platforms or of very large online search engines that present advertisements on their online interfaces shall compile and make publicly available in a specific section of their online interface, through a searchable and reliable tool that allows multicriteria queries and through application programming interfaces, a repository containing the information referred to in paragraph 2, for the entire period during which they present an advertisement and until one year after the advertisement was presented for the last time on their online interfaces. They shall ensure that the repository does not contain any personal data of the recipients of the service to whom the advertisement was or could have been presented and shall make reasonable efforts to ensure that the information is accurate and complete.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> • Publicly accessible: Able to be accessed by the general public. • Publicly Searchable: In the context of the Ad Library, data is available to the generable public and is organized in a way that enables users to query and retrieve information based on user input. • Reliable Tool: A stable tool that can withstand regular use without significant degradation in performance. • Personal data: Data directly identifying a specific person as defined per GDPR Article 4. • Complete and accurate: Including all relevant information without omissions or gaps, where the information is verifiable and reliable. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>LinkedIn's Advertisement (Ad) Library provides access to query and retrieve Ads data that includes:</p> <ul style="list-style-type: none"> • Advertiser and paying entity details. • Advertisement content. • Disclaimers for ads removed by LinkedIn. • Impressions number and their percentage distribution by country. • Advertisement presentation period. • Top three targeting parameters. <p>LinkedIn has automated jobs in place to transfer data across the Ads pipeline completely and accurately. The execution of these jobs is monitored to address any issues promptly.</p> <p>LinkedIn has automated jobs in place to compile the list of advertisements served on the platform during the last 12 months and store it in the Ad library repository completely and accurately. The list includes the total number of impressions</p>	<ol style="list-style-type: none"> 1. D&T inquired with management and inspected evidence to ascertain whether LinkedIn allows for querying and obtaining complete and accurate matching of the ads shown on LinkedIn's platform for at least one year after the ads were presented for the last time. 2. D&T obtained and inspected the configurations in place to ascertain whether the Ads Library included at least all of (a) - (g) as required in paragraph 2 and whether that information was complete and accurate. 3. D&T inspected configurations in place to corroborate whether LinkedIn has controls and processes in place to maintain the (a) - (g) as required in paragraph 2 for ads served on LinkedIn's online interfaces for at least one year after an ad was presented for the last time. 4. D&T obtained and inspected a sample of the compilation of ads served on the platform to corroborate whether the data was transferred 	<ol style="list-style-type: none"> 1. LinkedIn Ads Library Page 2. Sample selection of an advertisement displayed on LinkedIn's platform traced to the Ads Library Page 3. Code configurations to demonstrate the duration of retention of Ads data in Ads Library. 4. Tickets related to remediation efforts for invoiced advertisers.

and the number of impressions per country. The job execution is monitored, and any issues are addressed timely.

completely and accurately from the source data tables to the Ad Library repository.

5. For a sample selection of ads records targeting EU members, D&T inspected evidence to ascertain whether the Ads Library included at least all of the (a) - (g) information as required in paragraph 2 and that the records were kept for at least one year after the last time the ad was served.
6. D&T ascertained through inspection whether the Ads Library contains any personal data of the recipients of the service to whom an ad was or could have been presented to.
7. D&T inspected the automated job configurations to ascertain whether they are in place for transferring and monitoring of Ads data across the ads pipeline, completely and accurately.
8. D&T inquired management and inspected the supporting evidence to ascertain whether the ads served by advertisers paying by Credit Card and/or by invoiced advertisers on LinkedIn's platform had an associated Paying Entity information.
9. D&T inspected configurations and performed a test of one, to ascertain whether the advertisers paying with credit cards were systematically required to provide the name of the legal paying entity prior to launching an ad as of April 5, 2024.
10. D&T performed procedures to evaluate the completeness and accuracy of the information provided by management regarding the percentages of ads served in the last 12 months for advertiser accounts that had an associated Paying Entity as of May 31, 2024.
11. D&T inspected tickets to ascertain whether LinkedIn performed remediation steps to add the "Paying Entity" field for relevant invoiced advertisers.
12. D&T tested general information technology controls (GITCs) over the relevant systems involved in the controls and processes supporting this obligation.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Negative – In our opinion, except for the effects of the material noncompliance described in the following paragraphs LinkedIn complied with Obligation 39.1 during the Examination Period, in all material respects.

The partial compliance was the result of LinkedIn self-identifying the following issues:

- Advertisers paying with credit cards were not mandated to enter in the “Business Information” field in the LinkedIn’s Ads Campaign Tool prior to April 5, 2024. LinkedIn relies on the “Business Information” field to determine and present the paying entity information on its Ad Library. Given that the name of the paying entity could be different than the name on the credit card, which resulted in LinkedIn not collecting the paying entity information correctly for certain advertisers paying with credit cards.
- The paying entity field was not populated and presented for certain invoiced advertisers due to system issues and limitations.

Based on inquiry with management, corroborated by D&T’s inspection of supporting evidence:

- For advertisers paying with credit cards, LinkedIn systematically remediated this issue as of April 5, 2024, by making the “Business Information” field mandatory and requiring all advertisers paying with credit cards to enter in this field when they logged in.
- For invoiced advertisers, LinkedIn performed remediation steps throughout the period to increase the coverage of accounts with the Paying Entity field.

While the overall coverage increased throughout the Examination Period, the percentage was lower earlier in the period as LinkedIn was taking remediation steps. Lastly, there were no other issues identified during the Examination Period with requirements under Obligation 39.1.

Recommendations on specific measures:

Recommended timeframe to implement specific measures:

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| <p>1. While this issue has been systematically remediated for advertisers paying with credit cards, D&T recommends LinkedIn to continue to update its advertisement Ad Library for invoiced advertisers to include complete and accurate information associated with the natural or legal person on whose behalf the advertisement is presented, as referred to in Article 39.1.</p> | <p>By January 31, 2025.</p> |
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Obligation:	Audit criteria:	Materiality threshold:
39.2	<p>Requirement:</p> <p>The repository shall include at least all of the following information:</p> <p>(a) the content of the advertisement, including the name of the product, service or brand and the subject matter of the advertisement;</p> <p>(b) the natural or legal person on whose behalf the advertisement is presented;</p> <p>(c) the natural or legal person who paid for the advertisement, if that person is different from the person referred to in point (b);</p> <p>(d) the period during which the advertisement was presented;</p> <p>(e) whether the advertisement was intended to be presented specifically to one or more particular groups of recipients of the service and if so, the main parameters used for that purpose including where applicable the main parameters used to exclude one or more of such particular groups;</p> <p>(f) the commercial communications published on the very large online platforms and identified pursuant to Article 26(2);</p> <p>(g) the total number of recipients of the service reached and, where applicable, aggregate numbers broken down by Member State for the group or groups of recipients that the advertisement specifically targeted.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> None 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>LinkedIn's Advertisement (Ad) Library provides access to query and retrieve Ads data that includes:</p> <ul style="list-style-type: none"> Advertiser and paying entity details. Advertisement content. Disclaimers for ads removed by LinkedIn. Impressions number and their percentage distribution by country. Advertisement presentation period. Top three targeting parameters. <p>LinkedIn has automated jobs in place to transfer data across the Ads pipeline completely and accurately. The execution of these jobs is monitored to address any issues promptly.</p> <p>Ad impressions rendered on the LinkedIn platform are captured completely and accurately by downstream ad systems.</p>	<ol style="list-style-type: none"> D&T inquired with management and inspected evidence to ascertain whether LinkedIn allows for querying and obtaining complete and accurate matching of ads shown on LinkedIn's platform. D&T inspected the configurations in place to ascertain whether the repository included at least all of the (a) - (g) information as required in paragraph 2. For a sample selection of ad records targeting EU members, D&T inspected evidence to ascertain whether the Ads Library included at least all of the (a) - (g) information as required in paragraph 2. D&T inspected the automated job configurations to ascertain whether they are in place for transferring and monitoring of ads data across the ads pipeline, completely and accurately. D&T performed independent transaction testing and procedures to ascertain whether an ad impression is only counted after the initiation of retrieval of underlying page 	<ol style="list-style-type: none"> LinkedIn Ads Library Page Sample selection of an ad displayed on LinkedIn's platform traced to the Ads Library Page Sample of an ad observed on LinkedIn's platform and reconciled to the back-end record. System-generated reports to demonstrate the percentage of advertiser accounts with the Paying Entity field. Tickets related to remediation efforts for invoiced advertisers.

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- content and only when ad content has been loaded and at minimum begins to render.
6. D&T inquired with management and inspected the supporting evidence to ascertain whether the ads served by advertisers paying by Credit Card and/or by invoiced advertisers on LinkedIn’s platform had an associated Paying Entity information.
 7. D&T inquired with management and inspected the system configurations and performed a test of one, to ascertain whether the advertisers paying with credit cards were systematically required to provide the name of the legal paying entity prior to launching an ad.
 8. D&T performed procedures to evaluate the completeness and accuracy of the information provided by management regarding the percentages of advertiser accounts that had an associated Paying Entity by end of the Examination Period, May 31, 2024.
 9. D&T inspected tickets to ascertain whether LinkedIn performed remediation steps to add the “Paying Entity” field for relevant invoiced advertisers.
 10. D&T tested general information technology controls (GITCs) over the relevant systems involved in the controls and processes supporting this obligation.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Negative – In our opinion, except for the effects of the material noncompliance described in the following paragraphs LinkedIn complied with Obligation 39.2 during the Examination Period, in all material respects.

The partial compliance was the result of LinkedIn Self-identifying the following issues:

- Advertisers paying with credit cards were not mandated to enter in the “Business Information” field in LinkedIn’s Ads Campaign Tool prior to April 5, 2024. LinkedIn relies on the “Business Information” field to determine and present the paying entity information on its Ad Library. Given that the name of the paying entity could be different than the name on the credit card, this resulted in LinkedIn not collecting the paying entity correctly for certain advertisers paying with credit cards.
- The paying entity field was not populated and presented for certain invoiced advertisers due to system issues and limitations.

Based on inquiry with management, corroborated by D&T’s inspection of supporting evidence, for advertisers paying with credit cards, LinkedIn systematically remediated this issue as of April 5, 2024, by making the “Business Information” field mandatory and requiring all advertisers paying with credit cards to enter in this field when the logged on. For invoiced advertisers, LinkedIn manually added this field to their accounts throughout the period.

While the overall coverage increased throughout the Examination Period, the percentage was lower earlier in the period as LinkedIn was taking remediation steps. Lastly, there were no other issues identified during the Examination Period with requirements under Obligation 39.2 (a) through (g) except for (c).

Recommendations on specific measures:

Recommended timeframe to implement specific measures:

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| <p>1. While this issue has been systematically remediated for advertisers paying with credit cards, D&T recommends LinkedIn to continue to update its Ad Library for invoiced advertisers to include complete and accurate information associated with the natural or legal person on whose behalf the advertisement is presented, as referred to in Article 39.2 (c).</p> | <p>By January 31, 2025.</p> |
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Obligation:	Audit criteria:	Materiality threshold:
39.3	Requirement: As regards paragraph 2, points (a), (b) and (c), where a provider of very large online platform or of very large online search engine has removed or disabled access to a specific advertisement based on alleged illegality or incompatibility with its terms and conditions, the repository shall not include the information referred to in those points. In such case, the repository shall include, for the specific advertisement concerned, the information referred to in Article 17(3), points (a) to (e), or Article 9(2), point (a)(i), as applicable. The Commission may, after consultation of the Board, the relevant vetted researchers referred to in Article 40 and the public, issue guidelines on the structure, organisation and functionalities of the repositories referred to in this Article. Definitions and Benchmarks: <ul style="list-style-type: none">• Alleged illegality or incompatibility with its terms and conditions: Content which has been removed from advertising inventory by LinkedIn for reasons of illegal content or other violations of LinkedIn Advertising Policies.	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>LinkedIn's Ad Library provides access to query and retrieve Ads data that includes:</p> <ul style="list-style-type: none"> • Advertiser and paying entity details. • Advertisement content. • Disclaimers for ads removed by LinkedIn. • Impressions number and their percentage distribution by country. • Advertisement presentation period. • Top three targeting parameters. <p>LinkedIn has automated jobs in place to transfer data across the Ads pipeline completely and accurately. The execution of these jobs is carefully monitored to address any issues promptly.</p>	<ol style="list-style-type: none"> 1. D&T inquired with management and corroborated by inspection, to ascertain whether LinkedIn allows for querying and obtaining complete and accurate matching of the Ads shown on LinkedIn's platform. 2. D&T performed independent testing by selecting an ad that was removed from the platform to ascertain whether the information referred to in article 39, paragraphs 2 points (a), (b), and (c), were excluded from the Ads library. 3. D&T tested general information technology controls (GITCs) over the relevant systems involved in the controls and processes supporting this obligation. 	<ol style="list-style-type: none"> 1. LinkedIn Ads Library Page 2. Sample of an ad removed from LinkedIn platform

Changes to Audit Procedures During the Examination

Shifted from controls and substantive to controls only.

Conclusion:

Negative - In our opinion, because of the significance of the material noncompliance described in the following paragraph, LinkedIn has not complied with Obligation 39.3 during the Examination Period, in all material respects.

This noncompliance was the result of LinkedIn's process for retaining the ad content in its Ads Library for ads that were removed from its platform and viewing access was disabled, based on alleged illegality or incompatibility with its terms and conditions. Additionally, the recipient of the service could bypass the obscuration message and view the content of the ad.

Recommendations on specific measures:

Recommended timeframe to implement specific measures:

1. For (ads) that are removed from LinkedIn's platform due to alleged illegality or incompatibility with its terms and conditions, D&T recommends that LinkedIn does not retain the ad data in its repository in regard to points (a) - (c) in Article 39.2. Additionally, D&T recommends that LinkedIn removes the content of the ad from the ad library and does not allow the recipients of the service to bypass the obscuration of the ad to see its content in the ad library.

By January 31, 2025.

Art. 40 DSA – Data access and scrutiny

Obligation:	Audit criteria:	Materiality threshold:
40.12	<p>Requirement:</p> <p>Providers of very large online platforms or of very large online search engines shall give access without undue delay to data, including, where technically possible, to real-time data, provided that the data is publicly accessible in their online interface by 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 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).</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> Undue delay: Within 45 days of LinkedIn’s decision date. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>Management reviews access requests for data by researchers against requirements as defined under Art 40(8)(b)-(d). Once Management determines that the researchers have met the requirements, access will be granted. In case access cannot be provided, a request to amend the request is communicated back within 45 days.</p>	<ol style="list-style-type: none"> D&T obtained and inspected the data access request log to ascertain whether management reviewed and granted requests (if relevant) per the conditions defined in Art 40(8)(b)-(d): <ul style="list-style-type: none"> The application was reviewed. In case access could not be provided, the response was sent to the applicant within 45 days of the decision date. Management vetted the applications to ensure the applicants used the data solely for performing research that contributes to the detection, identification and understanding of systemic risks in the Union. 	<ol style="list-style-type: none"> List of application decisions. Evidence of communication between researchers and Management communicating decision.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 40.12 during the Examination Period, in all material respects.

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

Art. 41 DSA – Compliance Function

Obligation:	Audit criteria:	Materiality threshold:
<p>41.1</p>	<p>Requirement:</p> <p>Providers of very large online platforms or of very large online search engines shall establish a compliance function, which is independent from their operational functions and composed of one or more compliance officers, including the head of the compliance function. That compliance function shall have sufficient authority, stature and resources, as well as access to the management body of the provider of the very large online platform or of the very large online search engine to monitor the compliance of that provider with this Regulation.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> • Independent: Separate and without undue influence from the operational functions of the Provider, which includes in this context the Research & Development and Sales organizations. 	<p>Not applicable</p>

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>The DSA Board Committee ("Management Body") is responsible for the establishment of the compliance function, which is independent from the operational functions of LinkedIn Ireland Unlimited Company, to operationalize measures and monitor compliance with the DSA. The Compliance Function Mission Letter sets out the key responsibilities of the DSA Compliance Function. The Head of DSA Compliance Function reports directly to the Management Body for the purposes of leading the DSA Compliance Function and DSA implementation risks.</p> <p>Annually, the DSA Board Committee of LinkedIn Ireland Unlimited Company reviews, updates as needed, and approves the Digital Services Act Compliance Function Mission Letter and the DSA Board Committee Charter.</p>	<ol style="list-style-type: none"> 1. D&T inquired with management and inspected supporting evidence, to ascertain whether the DSA Compliance Function and the reporting lines of the DSA Compliance Function are in place. 2. D&T inspected the organizational structure, including the reporting lines of the DSA Compliance Function and the operational functions to ascertain whether the DSA Compliance Function is independent of the operational functions and have access to the management body. 3. D&T inspected the LinkedIn Ireland Unlimited Company Digital Services Act Compliance Function Mission Letter, the Written Resolution of All the Members of the DSA Board Committee on the Appointment of the DSA Head of Compliance, and the LinkedIn Ireland Unlimited Company Digital Services Act Board Committee Charter to ascertain whether LinkedIn has established a DSA Compliance Function, which is independent of the operational functions of LinkedIn Ireland Unlimited Company to monitor compliance with the DSA and have access to the management body. 4. D&T inspected the annual review and approval of the Digital Services Act Compliance Function Mission Letter and the DSA Board Committee Charter to ascertain whether the documents were reviewed and approved by the DSA Board Committee. 	<ol style="list-style-type: none"> 1. LinkedIn's organizational structure including reporting lines of the DSA Compliance Function and the operational functions. 2. LinkedIn Ireland Unlimited Company Digital Services Act Compliance Function Mission Letter. 3. Written Resolution of All the Members of the DSA Board Committee on the Appointment of DSA Head of Compliance. 4. LinkedIn Ireland Unlimited Company Digital Services Act Board Committee Charter. 5. Extract from LinkedIn Ireland Unlimited Company's meeting minutes on February 28, 2024, approving the formation of the DSA Board Committee as the designated management body for purposes of the DSA, appointment of the DSA Board Committee Members, adoption of the DSA Committee Charter, and appointment of the DSA Head of Compliance. 6. Email Communication showing the appointment of the Head of Compliance from July 2023.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 41.1 during the Examination Period, in all material respects.

Recommendations on specific measures:

Recommended timeframe to implement specific measures:

Not applicable

Not applicable

Obligation:	Audit criteria:	Materiality threshold:
41.2	<p>Requirement:</p> <p>The management body of the provider of the very large online platform or of the very large online search engine shall ensure that compliance officers have the professional qualifications, knowledge, experience and ability necessary to fulfil the tasks referred to in paragraph 3.</p> <p>The management body of the provider of the very large online platform or of the very large online search engine shall ensure that the head of the compliance function is an independent senior manager with distinct responsibility for the compliance function.</p> <p>The head of the compliance function shall report directly to the management body of the provider of the very large online platform or of the very large online search engine, and may raise concerns and warn that body where risks referred to in Article 34 or non-compliance with this Regulation affect or may affect the provider of the very large online platform or of the very large online search engine concerned, without prejudice to the responsibilities of the management body in its supervisory and managerial functions.</p> <p>The head of the compliance function shall not be removed without prior approval of the management body of the provider of the very large online platform or of the very large online search engine.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> • Independent: Separate and without undue influence from the operational functions of the Provider, which includes in this context the Research & Development and Sales organizations. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>The DSA Board Committee is responsible for the establishment of the compliance function and the appointment of the Head of Compliance, who has distinct responsibility for the Compliance Function and reports directly to the Committee. The Compliance Function Mission Letter sets out the key responsibilities of the DSA Compliance Function. The DSA Board Committee Charter sets out the roles and responsibilities of the DSA Board Committee and prohibits the removal of the Head of Compliance without the prior approval of DSA Board Committee.</p> <p>Annually, the DSA Board Committee of LinkedIn Ireland Unlimited Company reviews, updates as needed, and approves the Digital Services Act Compliance Function Mission Letter and the DSA Board Committee Charter.</p>	<ol style="list-style-type: none"> 1. D&T inquired with management and corroborated by inspection, to ascertain whether the DSA Board Committee, the DSA Compliance Function, the roles and responsibilities and the reporting lines of the DSA Compliance Function are in place. 2. D&T inspected the organizational structure, including the reporting lines of the DSA Compliance Function and the operational functions to ascertain whether the Head of the DSA Compliance Function is an independent senior manager with distinct responsibility for the compliance function. 3. D&T inspected the LinkedIn Ireland Unlimited Company Digital Services Act Compliance Function Mission Letter, the Written Resolution of All the Members of the DSA Board Committee on the Appointment of the DSA Head of Compliance, and the LinkedIn Ireland Unlimited Company Digital Services Act Board Committee Charter to ascertain whether LinkedIn has established a DSA Compliance Function, including appointing the Head of Compliance, who has professional 	<ol style="list-style-type: none"> 1. LinkedIn's organizational structure including reporting lines of the DSA Compliance Function and the operational functions. 2. LinkedIn Ireland Unlimited Company Digital Services Act Compliance Function Mission Letter 3. Written Resolution of All the Members of the DSA Board Committee on the Appointment of DSA Head of Compliance 4. LinkedIn Ireland Unlimited Company Digital Services Act Board Committee Charter 5. Extract from LinkedIn Ireland Unlimited Company's meeting minutes on February 28, 2024, approving the formation of the DSA Board Committee as the designated management body for purposes of the DSA, appointment of the DSA Board Committee Members, adoption of the DSA Committee Charter, and appointment of the DSA Head of Compliance.

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- qualifications, knowledge, experience and ability necessary to fulfil the tasks referred to in paragraph 3, reports directly to the DSA Board Committee, has distinct responsibility for the Compliance Function and cannot be removed without the prior approval of the DSA Board Committee.
4. D&T inspected the annual review and approval of the Digital Services Act Compliance Function Mission Letter and the DSA Board Committee Charter to ascertain whether the documents were reviewed and approved by the DSA Board Committee.
 5. D&T inspected the DSA Board Committee minutes for the meeting held on April 30, 2024, to ascertain whether the Head of Compliance reported risks identified in the system risk assessment to the Committee.
 6. DSA Board Committee minutes for the meeting held on April 30, 2024

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Negative – In our opinion, except for the effects of the material noncompliance described in the following paragraph, LinkedIn complied with Obligation 41.2 during the Examination Period, in all material respects.

This partial compliance was the result of the DSA Board Committee (the “management body”) not being formally established until February 2024. Additionally, documented evidence was not available to show LinkedIn’s assessment of the independence of the Head of DSA Compliance and how any potential independence issues are managed, nor for how the members of the management body ensured that compliance officers have the professional qualifications, knowledge, experience, and ability necessary to fulfil the tasks referred to in paragraph 3 of Article 41.

Recommendations on specific measures:

Recommended timeframe to implement specific measures:

1. D&T recommends LinkedIn to formally document management's periodic assessment of the independence of the Head of DSA Compliance and any mitigants to the potential threats to independence. By December 31, 2024.
2. D&T recommends LinkedIn to formalize periodic reviews of the professional qualifications, knowledge, experience, and ability necessary for compliance officers to fulfil the tasks referred to in paragraph 3, to be performed by the management body.

Obligation:	Audit criteria:	Materiality threshold:
41.3	<p>Requirement:</p> <p>Compliance officers shall have the following tasks:</p> <p>(a) cooperating with the Digital Services Coordinator of establishment and the Commission for the purpose of this Regulation;</p> <p>(b) ensuring that all risks referred to in Article 34 are identified and properly reported on and that reasonable, proportionate and effective risk-mitigation measures are taken pursuant to Article 35;</p> <p>(c) organising and supervising the activities of the provider of the very large online platform or of the very large online search engine relating to the independent audit pursuant to Article 37;</p> <p>(d) informing and advising the management and employees of the provider of the very large online platform or of the very large online search engine about relevant obligations under this Regulation;</p> <p>(e) monitoring the compliance of the provider of the very large online platform or of the very large online search engine with its obligations under this Regulation;</p> <p>(f) where applicable, monitoring the compliance of the provider of the very large online platform or of the very large online search engine with commitments made under the codes of conduct pursuant to Articles 45 and 46 or the crisis protocols pursuant to Article 48.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> • Properly reported: The risk assessment process (including the methodology employed, recording findings, preparation of the report, and supporting documentation). • Reasonable, proportionate, and effective mitigation measures: Mitigation measures appropriate for the systemic risks identified pursuant to DSA Article 34 are tailored to the severity and likelihood of the identified risks and reasonably support in minimizing or mitigating such risks. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures	Information Relied Upon:
<p>The Compliance Function Mission Letter sets out the key responsibilities of the Compliance function, including:</p> <ul style="list-style-type: none"> • Cooperating with Coimisiún na Meán and the European Commission in relation to LinkedIn’s compliance with the DSA, including by reporting on the measures that LinkedIn has implemented to comply with applicable obligations in the DSA. • Ensuring that all risks referred to in Article 34 are identified and properly reported on and that reasonable, proportionate, and effective risk-mitigation measures are taken pursuant to Article 35 • Organizing and supervising the activities of LinkedIn relating to the independent audit pursuant to Article 37 	<ol style="list-style-type: none"> 1. D&T inquired with management and corroborated by inspection to ascertain whether the roles and responsibilities of the DSA Compliance Function are well defined. 2. D&T inspected the LinkedIn Ireland Unlimited Company Digital Services Act Compliance Function Mission Letter to ascertain whether the roles and responsibilities of the DSA Compliance function include the tasks referred to in paragraph 3. 3. D&T inspected communication sent by the Head of DSA Compliance to the European Commission and the Digital Services Coordinator to ascertain whether the DSA Compliance Function cooperated with the Digital Services Coordinator and the Commission. 4. D&T inspected the annual review and approval of the Digital Services Act 	<ol style="list-style-type: none"> 1. LinkedIn Ireland Unlimited Company Digital Services Act Compliance Function Mission Letter 2. Extract from LinkedIn Ireland Unlimited Company’s meeting minutes on February 28, 2024, approving the formation of the DSA Board Committee as the designated management body for purposes of the DSA, appointment of the DSA Board Committee Members, adoption of the DSA Committee Charter, and appointment of the DSA Head of Compliance. 3. DSA Board Committee minutes for the meeting held on April 30, 2024 4. Communication sent by the Head of DSA Compliance to the European Commission and the Digital Services Coordinator

<ul style="list-style-type: none"> • Informing and advising the management and employees of LinkedIn about relevant obligations under the DSA • Monitoring the compliance of the provider of LinkedIn with its obligations under the DSA; and • Where applicable, monitoring the compliance of LinkedIn with commitments made under the codes of conduct pursuant to Articles 45 and 46 or the crisis protocols pursuant to Article 48 	<p>Compliance Function Mission Letter and the DSA Board Committee Charter to ascertain whether the documents were reviewed and approved by the DSA Board Committee.</p> <p>5. D&T inspected DSA Board Committee minutes to ascertain whether the Head of Compliance reported regulatory engagement, risks identified in the system risk assessment, status of the independent audit, relevant obligations under the DSA, the efforts of the compliance function in respect of monitoring LinkedIn's compliance with the DSA to the Committee.</p>	<p>5. Evidence containing information on the relevant obligations under the DSA and the independent audit pursuant to Article 37</p>
<p>Annually, the DSA Board Committee of LinkedIn Ireland Unlimited Company reviews, updates as needed, and approves the Digital Services Act Compliance Function Mission Letter and the DSA Board Committee Charter.</p>	<p>6. D&T inspected evidence to ascertain whether the Compliance Function informed and advised management and employees of LinkedIn regarding the relevant obligations under the DSA and the independent audit pursuant to Article 37.</p>	

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 41.3 during the Examination Period, in all material respects.

Recommendations on specific measures:

Not applicable

Recommended timeframe to implement specific measures:

Not applicable

Obligation:	Audit criteria:	Materiality threshold:
41.4	<p>Requirement:</p> <p>Providers of very large online platforms or of very large online search engines shall communicate the name and contact details of the head of the compliance function to the Digital Services Coordinator of establishment and to the Commission.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> None 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures	Information Relied Upon:
Changes to the Head of the DSA compliance function are approved by the DSA Board Committee in a written resolution prior to the position being effective and is communicated to the Digital Services Coordinator of establishment and to the Commission.	<ol style="list-style-type: none"> D&T inquired with management and corroborated by inspection, to ascertain whether the process of communicating the name and contact details of the Head of Compliance to the Digital Services Coordinator of establishment and to the Commission is in place. D&T inspected the communication sent by the Head of Compliance to ascertain whether the name and contact details of the Head of DSA Compliance were communicated to the Digital Services Coordinator and to the Commission. D&T inspected the Written Resolution of All the Members of the DSA Board Committee on the Appointment of the DSA Head of Compliance to ascertain whether the Head of the DSA Compliance Function was approved by the DSA Board Committee. 	<ol style="list-style-type: none"> Communication sent by the Head of DSA Compliance to the European Commission and the Digital Services Coordinator Written Resolution of All the Members of the DSA Board Committee on the Appointment of DSA Head of Compliance

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 41.4 during the Examination 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	Requirement: The management body of the provider of the very large online platform or of the very large online search engine shall define, oversee and be accountable for the implementation of the provider's governance arrangements that ensure the independence of the compliance function, including the division of responsibilities within the organisation of the provider of very large online platform or of very large online search engine, the prevention of conflicts of interest, and sound management of systemic risks identified pursuant to Article 34. Definitions and Benchmarks: • None	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures	Information Relied Upon:
<p>The DSA Board Committee Charter sets out the roles and responsibilities of the DSA Board Committee, which include defining, overseeing and being accountable for the implementation of LinkedIn's governance arrangements, ensuring the independence of the compliance function, including the division of responsibilities within the organization, the prevention of conflicts of interest and the sound management of systemic risks.</p> <p>Annually, the DSA Board Committee of LinkedIn Ireland Unlimited Company reviews, updates as needed, and approves the Digital Services Act Compliance Function Mission Letter and the DSA Board Committee Charter.</p>	<ol style="list-style-type: none"> 1. D&T inquired with management and corroborated by inspection, to ascertain whether the roles and responsibilities of the DSA Board Committee are well defined. 2. D&T inspected the LinkedIn Ireland Unlimited Company Digital Services Act Board Committee Charter to ascertain whether the roles and responsibilities of the DSA Board Committee include defining, overseeing and being accountable for the implementation of LinkedIn's governance arrangements, ensuring the independence of the compliance function, including the division of responsibilities within the organization, the prevention of conflicts of interest and the sound management of systemic risks. 3. D&T inspected the annual review and approval of the Digital Services Act Compliance Function Mission Letter and the DSA Board Committee Charter to ascertain whether the documents were reviewed and approved by the DSA Board Committee. 4. D&T inspected the DSA Board Committee minutes for the meeting held on April 30, 2024, to ascertain whether the DSA Board Committee has been established to function as the designated management body for the purposes of the DSA and is responsible for management and supervision of the Company's compliance with its obligations under the DSA. 5. D&T inspected the Systemic Risk Assessment Report to ascertain whether the management body had documented their review and approved it. 	<ol style="list-style-type: none"> 1. LinkedIn Ireland Unlimited Company Digital Services Act Board Committee Charter 2. Extract from LinkedIn Ireland Unlimited Company's meeting minutes on February 28, 2024, approving the formation of the DSA Board Committee as the designated management body for purposes of the DSA, appointment of the DSA Board Committee Members, adoption of the DSA Committee Charter, and appointment of the DSA Head of Compliance. 3. Extract from LinkedIn Ireland Unlimited Company's meeting minutes on February 28, 2024, approving the formation of the DSA Board Committee as the designated management body for purposes of the DSA, appointment of the DSA Board Committee Members, adoption of the DSA Committee Charter, and appointment of the DSA Head of Compliance. 4. DSA Board Committee minutes for the meeting held on April 30, 2024. 5. LinkedIn's Annual Systemic Risk Assessment Report

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Negative – In our opinion, except for the effects of the material noncompliance described in the following paragraph, LinkedIn complied with Obligation 41.5 during the Examination Period, in all material respects.

This partial compliance was the result of the fact that the DSA Board Committee was not formally established during the period of August 25, 2023, to February 28, 2024. We understand that the members of the management body that was established in February 2024 were acting as the management body during the period from August 25, 2023 to February 28, 2024; however, no formal documentation existed to record their responsibilities under Article 41 of the DSA, and insufficient audit evidence exists to demonstrate that those individuals defined, oversaw and were accountable for the implementation of the LinkedIn's governance arrangements to demonstrate the independence of the compliance function, including the division of responsibilities within the organization, the prevention of conflicts of interest, and sound management of systemic risks identified pursuant to Article 34.

Furthermore, during the entire Examination Period, insufficient audit evidence exists which demonstrates that the management body defined, oversaw and were accountable for the prevention of conflicts of interest.

Recommendations on specific measures:

Recommended timeframe to implement specific measures:

1. D&T recommends LinkedIn to formalize processes or controls to demonstrate that the management body defines, oversees, and is accountable for the prevention of conflicts of interest.

By December 31, 2024.

Obligation:	Audit criteria:	Materiality threshold:
41.6	<p>Requirement:</p> <p>The management body shall approve and review periodically, at least once a year, the strategies, and policies for taking up, managing, monitoring, and mitigating the risks identified pursuant to Article 34 to which the very large online platform or the very large online search engine is or might be exposed to.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> None 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures	Information Relied Upon:
<p>The DSA Board Committee Charter sets out the roles and responsibilities of the DSA Board Committee, which include approving and reviewing periodically, at least annually, the strategies and policies taking up, managing, monitoring, and mitigating the risks identified pursuant to Article 34 to which the Company is or might be exposed to.</p> <p>Annually, the DSA Board Committee of LinkedIn Ireland Unlimited Company reviews, updates as needed, and approves the Digital Services Act Compliance Function Mission Letter and the DSA Board Committee Charter.</p>	<ol style="list-style-type: none"> D&T inquired with management and corroborated by inspection, to ascertain whether the roles and responsibilities of the DSA Board Committee are well defined. D&T inspected the LinkedIn Ireland Unlimited Company Digital Services Act Board Committee Charter to ascertain whether the roles and responsibilities of the DSA Board Committee include approving and reviewing periodically, at least annually, the strategies and policies taking up, managing, monitoring and mitigating the risks identified pursuant to Article 34 to which the Company is or might be exposed to. D&T inspected the annual review and approval of the Digital Services Act Compliance Function Mission Letter and the DSA Board Committee Charter to ascertain whether the documents were reviewed and approved by the DSA Board Committee. D&T inspected the DSA Board Committee minutes for the meeting held on April 30, 2024, to ascertain whether the Head of DSA Compliance reported to the management body on the completion of the annual systemic risk assessment. D&T inspected the review and approval of the LinkedIn Systemic Risk Assessment Report by a member of the DSA Board Committee. 	<ol style="list-style-type: none"> LinkedIn Ireland Unlimited Company Digital Services Act Board Committee Charter Extract from LinkedIn Ireland Unlimited Company’s meeting minutes on February 28, 2024, approving the formation of the DSA Board Committee as the designated management body for purposes of the DSA, appointment of the DSA Board Committee Members, adoption of the DSA Committee Charter, and appointment of the DSA Head of Compliance. Extract from LinkedIn Ireland Unlimited Company’s meeting minutes on February 28, 2024, approving the formation of the DSA Board Committee as the designated management body for purposes of the DSA, appointment of the DSA Board Committee Members, adoption of the DSA Committee Charter, and appointment of the DSA Head of Compliance. DSA Board Committee minutes for the meeting held on April 30, 2024. Email communication containing the review and approval of LinkedIn’s Systemic Risk Assessment.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 41.6 during the Examination 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	<p>Requirement:</p> <p>The management body shall devote sufficient time to the consideration of the measures related to risk management. It shall be actively involved in the decisions related to risk management and shall ensure that adequate resources are allocated to the management of the risks identified in accordance with Article 34.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> • Sufficient time: At least two Committee meetings per year, together with the fact that the Head of Compliance (HoC) presents at these meetings and has direct access to speak with the Committee and the LinkedIn Board of Directors as the HoC may deem necessary. • Adequate resources: At least three full-time employees and a number of third parties (vendor organizations) with specific subject matter expertise who were engaged to augment the capabilities of the FTEs. This resourcing was reviewed with LinkedIn’s DSA management body (the LinkedIn DSA Board Committee). 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures	Information Relied Upon:
<p>The DSA Board Committee Charter sets out the roles and responsibilities of the DSA Board Committee, which include devoting sufficient time to the consideration of the measures related to risk management, be actively involved in the decisions related to risk management and ensuring that adequate resources are allocated to the management of the risks identified in accordance with Article 34 of the DSA.</p> <p>Annually, the DSA Board Committee of LinkedIn Ireland Unlimited Company reviews, updates as needed, and approves the Digital Services Act Compliance Function Mission Letter and the DSA Board Committee Charter.</p>	<ol style="list-style-type: none"> 1. D&T inquired with management and corroborated by inspection, to ascertain whether the roles and responsibilities of the DSA Board Committee are well defined. 2. D&T inspected the LinkedIn Ireland Unlimited Company Digital Services Act Board Committee Charter to ascertain whether the roles and responsibilities of the DSA Board Committee include approving and reviewing periodically, at least annually, the strategies and policies taking up, managing, monitoring, and mitigating the risks identified pursuant to Article 34 to which the Company is or might be exposed to. 3. D&T inspected the annual review and approval of the Digital Services Act Compliance Function Mission Letter and the DSA Board Committee Charter to ascertain whether the documents were reviewed and approved by the DSA Board Committee. 4. D&T inspected the DSA Board Committee minutes for the meeting held on April 30, 2024, to ascertain whether the Head of DSA Compliance reported to the management body on the completion of the annual systemic risk assessment and the Committee discuss the resourcing needs for DSA compliance and mitigation efforts. 	<ol style="list-style-type: none"> 1. LinkedIn Ireland Unlimited Company Digital Services Act Board Committee Charter 2. Extract from LinkedIn Ireland Unlimited Company’s meeting minutes on February 28, 2024, approving the formation of the DSA Board Committee as the designated management body for purposes of the DSA, appointment of the DSA Board Committee Members, adoption of the DSA Committee Charter, and appointment of the DSA Head of Compliance. 3. Extract from LinkedIn Ireland Unlimited Company’s meeting minutes on February 28, 2024, approving the formation of the DSA Board Committee as the designated management body for purposes of the DSA, appointment of the DSA Board Committee Members, adoption of the DSA Committee Charter, and appointment of the DSA Head of Compliance. 4. DSA Board Committee minutes for the meeting held on April 30, 2024.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 41.7 during the Examination Period, in all material respects.

Recommendations on specific measures:

Recommended timeframe to implement specific measures:

Not applicable

Not applicable

Art. 42 DSA – Transparency reporting obligations

Obligation:	Audit criteria:	Materiality threshold:
42.1	<p>Requirement:</p> <p>Providers of very large online platforms or of very large online search engines shall publish the reports referred to in Article 15 at the latest by two months from the date of application referred to in Article 33(6), second subparagraph, and thereafter at least every six months.</p> <p>Definitions and Benchmarks:</p> <ul style="list-style-type: none"> None 	Not applicable

Summary of Controls, Systems and Processes:

LinkedIn releases DSA Transparency Report publicly on a semi-annual basis, which is reviewed by appropriate personnel in advance of the release to help ensure the information includes information as specified in Article 15 paragraph 1 (a) - (e).

The approved report is submitted to the Digital Services Coordinator of the establishment and to the Commission, accompanied by a statement of the reasons describing the information removed from the publicly available reports when applicable.

Audit Procedures:

- D&T inquired with management to ascertain whether processes and timelines are in place for the DSA Transparency Report reviews to be completed by the appropriate personnel, and whether there is a process to document their approval.
- D&T inspected that the Transparency Reports issued during the Examination Period to ascertain whether they were published within the required timeline on a semi-annual basis, starting two months from the date of publication referred to in Article 33 (6), second subparagraph, and contained the relevant and necessary information as in Art. 15(1)(a) - (e).
- D&T inspected the review documentation that was approved to ascertain whether the relevant information was included.

Information Relied Upon:

- LinkedIn's Transparency Reports published semi-annually.
- Semi-annual reviews performed over LinkedIn's Transparency Report.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 42.1 during the Examination Period, in all material respects.

Recommendations on specific measures:

Not applicable

Recommended timeframe to implement specific measures:

Not applicable

Obligation:	Audit criteria:	Materiality threshold:
<p>42.2</p>	<p><u>Requirement:</u></p> <p>The reports referred to in paragraph 1 of this Article published by providers of very large online platforms shall, in addition to the information referred to in Article 15 and Article 24(1), specify:</p> <p>(a) the human resources that the provider of very large online platforms dedicates to content moderation in respect of the service offered in the Union, broken down by each applicable official language of the Member States, including for compliance with the obligations set out in Articles 16 and 22, as well as for compliance with the obligations set out in Article 20;</p> <p>(b) the qualifications and linguistic expertise of the persons carrying out the activities referred to in point (a), as well as the training and support given to such staff;</p> <p>(c) the indicators of accuracy and related information referred to in Article 15(1), point (e), broken down by each official language of the Member States.</p> <p>The reports shall be published in at least one of the official languages of the Member States.</p> <p><u>Definitions and Benchmarks:</u></p> <ul style="list-style-type: none"> • None 	<p>Not applicable</p>

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>Not applicable – Disclaimer of Opinion</p>	<p>Not applicable – Disclaimer of Opinion</p>	<p>Not applicable – Disclaimer of Opinion</p>

Changes to Audit Procedures During the Examination

We determined that given the limitation on the scope of our examination, a disclaimer of opinion was warranted.

Conclusion:

Disclaimer – As described in the following paragraph, we have not been able to obtain sufficient appropriate audit evidence to form a conclusion on LinkedIn’s compliance with Obligation 42.2 during the Examination Period. Accordingly, we do not express an opinion on LinkedIn’s compliance for this obligation.

We did not reach an opinion on the completeness and accuracy of the information included in the Transparency Reports due to insufficient controls over the preparation of that information and underlying systems. For instance, there was no documented inventory/listing of all of the steps that take place before the information is ready to be used in the Transparency Reports nor that of the relevant systems that are relied upon in producing the Transparency Reports. Additionally, due to the complexity of the systems and processes, D&T was unable to design and perform alternative substantive procedures.

As required by our professional standards, the paragraphs under each of the headings listed below and included in the Independent Practitioner’s Assurance Report do not apply to this obligation:

- Our responsibilities and procedures performed
- Description of additional information on each of the applicable audit obligations and commitments
- Inherent limitations
- Emphasis of certain matters
- Other matters
- Opinion
- Basis for Qualified Opinion

Recommendations on specific measures:

Recommended timeframe to implement specific measures:

1. D&T recommends LinkedIn to have sufficient controls or processes in place to support the completeness and accuracy of the information included in the Transparency Report which is the subject of Article 42 paragraph 2 (a) through (c).

Prior to the release of the April 2025 Transparency Report.

Art. 42 DSA – Transparency reporting obligations

Obligation:	Audit criteria:	Materiality threshold:
42.3	<p>Requirement:</p> <p>In addition to the information referred to in Articles 24(2), the providers of very large online platforms or of very large online search engines shall include in the reports referred to in paragraph 1 of this Article the information on the average monthly recipients of the service for each Member State.</p> <p>Definitions and Benchmarks:</p> <p>Average monthly recipients of the service: Average monthly recipients engaging with the service at least once during the month, by being exposed to information on LinkedIn, such as by viewing it. LinkedIn defines Average Monthly Active Recipients as either:</p> <ul style="list-style-type: none"> • Monthly average logged-in active users: Monthly active recipients that view content in a logged in state. • Monthly average logged-out site visits: Monthly active recipients that visit LinkedIn in a logged-out state. Additionally, given the manner in which LinkedIn measures guest user traffic, the logged-out site data is not fully deduplicated. 	Not applicable

Summary of Controls, Systems and Processes:	Audit Procedures:	Information Relied Upon:
<p>Semi-annually, management reviews and approves the DSA Transparency Report to ensure the information includes specifying how LinkedIn moderated content on the platform during the 6-month reporting period, information on human resources dedicated to content moderation and relevant platform statistics.</p> <p>Once approved, management makes it publicly available and submits the report to the Digital Services Coordinator of establishment and the Commission accompanied by a statement of the reasons describing the information removed from the publicly available reports when applicable.</p> <p>Semi-annually for the DSA Transparency Report or upon request from a Digital Services Coordinator of establishment and the Commissions, an appropriate personnel reviews for completeness and accuracy, and generates the average monthly recipients of the service metric the EU and each Member State.</p>	<ol style="list-style-type: none"> 1. D&T inquired with management and inspected evidence to ascertain whether management had a review process in place to validate whether the information on the average monthly recipients of the service for each Member State included in the reports, are complete and accurate in accordance with LinkedIn’s definition. 2. D&T inspected relevant policies and documents relied on by LinkedIn personnel for calculating the average monthly active users for each Member State, to ascertain whether the calculation was aligned with the DSA requirements. 3. D&T inspected the parameters of a query ran for data extraction to ascertain whether appropriate filters were applied for date fields, type of users included and omitted, and users broken down by each Member State. 4. D&T compared the total number of users by each Member State from the Transparency Reports back to the to the data extracts and vice versa to ascertain whether they are complete and accurate. 5. D&T re-calculated the average monthly active users included in the Transparency Report, for each Member State. 	<ol style="list-style-type: none"> 1. LinkedIn Transparency Reports published semi-annually. 2. Semi-annual reviews performed over LinkedIn’s Transparency Report. 3. Methodology used to calculate the average monthly recipients of the service metric

-
6. D&T inspected the Transparency Reports to compare against LinkedIn's calculation of average monthly active users for each Member State.
 7. D&T tested general information technology controls (GITCs) over the relevant systems involved in the controls and processes supporting this obligation.

Changes to Audit Procedures During the Examination

No changes

Conclusion:

Positive – In our opinion, LinkedIn complied with Obligation 42.3 during the Examination Period, in all material respects.

Recommendations on specific measures:

Not applicable

Recommended timeframe to implement specific measures:

Not applicable

Section 1: Responsibility of the regulatory body and not the VLOP

Article	Out of Scope Obligations
DSA Art. 15	15(3)
DSA Art. 22	22(2-5) and 22(7-8)
DSA Art. 24	24(4), 24(6)
DSA Art. 25	25(3)
DSA Art. 28	28(4)
DSA Art. 33	33(1-6)
DSA Art. 35	35(2-3)
DSA Art. 37	37(7)
DSA Art. 40	40(2,6), (8-11), and (13)
DSA Art. 43	43(1-7)
DSA Art. 44	44(1-2)
DSA Art. 45	45(1-4)
DSA Art. 46	46(1-4)
DSA Art. 47	47(1-3)
DSA Art. 48	48(1-5)

Section 2: Not applicable until the regulatory body takes action

Article	Out of Scope Obligations
DSA Art. 21	21(1-9)
DSA Art. 24	24(1a)
DSA Art. 36	36(1-11)
DSA Art. 40	40(1), (3-5), (7)

Section 3: Based on LinkedIn legal determination, conditions do not exist for the obligation to be applicable

Article	Out of Scope Obligations
DSA Art. 13	13(1-5)
DSA Art. 14	14(3)

Section 4: Obligations not relevant for VLOP

Article	Out of Scope Obligations
DSA Art. 15	15(2)
DSA Art. 16	16(3)
DSA Art. 19	19(1-2)
DSA Art. 25	25(2)
DSA Art. 29	29(1-2)
DSA Art. 30	30(1-7)
DSA Art. 31	31(1-3)
DSA Art. 32	32(1-2)

Section 5: Not applicable for initial Examination Period

Article	Out of Scope Obligations
DSA Art. 37	37(1,3-6)
DSA Art. 42	42(4-5)

Appendix 3 - Template for the audit report referred to in Article 6 of Delegated Regulation.

Section A: General Information

1. Audited service:

LinkedIn

2. Audited provider:

LinkedIn Ireland Unlimited Company and its subsidiaries

3. Address of the audited provider:

Five Wilton Park, Dublin 2, 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

1. 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, Section 1-5 (Audit Criteria label) in the Independent Accountant’s Report.

August 25, 2023, to May 31, 2024.

2. 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 obligation

Period covered

Not applicable for the examination period.

Not applicable

6. a. Audit start date:

b. Audit end date:

Not applicable

Not applicable

Section B: Auditing organization

1. Name of organization constituting the auditing organisation:

Deloitte & Touche LLP

2. Information about the auditing team of the auditing organisation:

[CONFIDENTIAL] was the overall responsible person from Deloitte & Touche LLP (Contact details: 1015 Second Avenue, Suite 500, Seattle, WA 98104; Deloitte DSA Audit <dsaaudit@deloitte.com>). All members of the auditing team were employees of Deloitte & Touche LLP and its affiliates.

3. Auditors' qualification:

a) Overview of the professional qualifications of the individuals who performed the audit, including domains of expertise, certifications, as applicable:

The auditing team consisted of individuals certified as Chartered Accountants, Certified Public Accountants, Certified Information Systems Auditors, Certified Information Systems Security Professionals, HITRUST Certified CSF Practitioners, and Cloud Security Knowledge. The auditing team also included individuals with experience and knowledge in data science and data privacy regulations.

b) Documents attesting that the auditing organization fulfils the requirements laid down in Article 37.3.b of Regulation (EU) 2022/2065 have been attached as an annex to this report:

See (a) above.

4. Auditors' independence:

a) Declaration of interests

Microsoft Corporation ("Microsoft") is the parent company of LinkedIn. Deloitte & Touch LLP performs the audit of Microsoft's internal control over financial reporting and annual consolidated financial statements included in Microsoft's annual 10-K report, the review of consolidated financial statements included in Microsoft's quarterly Form 10-Q reports, and the services that an independent auditor would customarily provide in connection with subsidiary audits, statutory requirements, regulatory filings, and similar engagements for the fiscal year, such as comfort letters, attest services, consents, and assistance with review of documents filed with the U.S. Securities and Exchange Commission (SEC). In coordination with the consolidated financial statements, D&T performs procedures relating to accounting matters that arise in connection with or as a result of the audit or the review of periodic financial statements and statutory audits that non-U.S. jurisdictions require in addition to audits of Microsoft's employee benefit plans; due diligence related to mergers, acquisitions, and investments; additional revenue and license compliance procedures related to the performance of review or audit of Microsoft's consolidated financial statements; third-party assurance audits for cloud services; and accounting consultations about the application of GAAP to proposed transactions and tax compliance and return preparation, and tax planning and advice.

b) References to any standards relevant for the auditing team’s independence that the auditing organization(s) adheres to:

As stated in the Independent Accountant’s Report under “Our independence and quality management” –

We are required to be independent of LinkedIn and its subsidiaries and to meet our other ethical responsibilities, as applicable, for examination engagements set forth in the Preface: Applicable to All Members and Part 1 – Members in Public Practice of the Code of Professional Conduct established by the AICPA and other relevant ethical requirements required for our engagement.

We also applied the 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, and the AICPA’s quality management standards, which require 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, Appendix 6 includes our attestation that the auditing organization complies with the obligations laid down in Article 37 (3), points (a), (b), and (c).

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

See (b) above.

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

We conducted our examination in accordance with the International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information (“ISAE 3000 (Revised)”), the attestation standards established by the American Institute of Certified Public Accountants (“AICPA”), Section III and IV of the Commission Delegated Regulation (EU) supplementing Regulation (EU) 2022/2065 of the European Parliament and of the Council, by laying down rules on the performance of audits for very large online platforms and very large online search engines (“Delegated Regulation”) dated October 20, 2023 and the terms of reference for this examination as agreed with LinkedIn on May 1, 2024. Those standards require that we plan and perform our examination to obtain reasonable assurance about whether Bing complied, in all material respects, with the Specified Requirements referenced in the Independent Accountant’s Report.

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

Deloitte & Touche LLP applies the International Standard on Quality Management I (ISQM 1) and Statements on Quality Control Standards established by the AICPA. 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.

Furthermore, Deloitte & Touche LLP is a registered audit firm with the Public Company Accounting Oversight Board (“PCAOB”) of the United States and is an American Institute of Certified Public Accountants (“AICPA”) member firm. As such, Deloitte & Touche LLP complies with the public accounting profession’s technical and ethical standards, including the AICPA’s Code of Professional Conduct. In addition to the Code of Professional Conduct, the AICPA publishes standards, which delineate specific requirements that Certified Public Accountants are consistently required to follow during the audit. Refer to Deloitte & Touche LLP Transparency Report 2023 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.e of Regulation (EU) 2022/2065)

A description of the main findings drawn from the audit can be found in Appendix 1, Section 1-5 (Conclusion label) of the Independent Accountant's Report.

SECTION C.1: Compliance with Regulation (EU) 2022/2065

1. Audit opinion for compliance with the audited obligations referred to in Article 37.1.a of Regulation (EU) 2022/2065:

The audit opinion for compliance with the audited obligations set out in Chapter III of Regulation (EU) 2022/2065 can be found under Opinion section in the Independent Accountant's Report.

2. Audit conclusion for each audited obligation:

The audit conclusion for each audited obligation can be found in Appendix 1, Section 1-5 (Conclusion label) in the Independent Accountant's Report.

SECTION C.2: Compliance with voluntary commitments in codes of conduct and crisis protocols

Repeat section C.2 for each audited code of conduct and crisis protocol referred to in Article 37.1.b of Regulation (EU) 2022/2065:

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 - Explanations of the circumstances and the reasons why an audit opinion could not be expressed can be found in Appendix 1, Section 1-5 (Conclusion label) in the Independent Accountant's Report.

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

D.1: Audit conclusion for obligation (specify)

1. Audit conclusion:

A description of the audit conclusion, justification, and remarks for each audited obligation can be found in Appendix 1, Section 1-5 (Conclusion column) in the Independent Accountant’s Report.

If the conclusion is not ‘positive’, 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, Section 1-5 (Recommendations on Specific Measures and Materiality Threshold labels) in the Independent Accountant’s Report

2. Audit procedures and their results:

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

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

2. Audit procedures, methodologies, and results:

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

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

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

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

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

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

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

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

An overview and description of information relied upon as audit evidence can be found in Appendix 1, Section 1-5 (Information Relied Upon label) in the Independent Accountant’s Report.

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

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

5. In cases when

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

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

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

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

7. Other relevant observations and findings:

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

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

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

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

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

Not applicable because this is the first year when D&T has performed the DSA examination for LinkedIn’s service.

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

Obligations related to the codes of conduct and crisis protocol were not applicable during the examination period.

SECTION E.1: Audit conclusion for commitment (specify)

1. Audit conclusion:

Not applicable

2. Audit procedures and their results:

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

Not applicable

2. Audit procedures, methodologies, and results:

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

Not applicable.

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

Not applicable.

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

Not applicable.

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

a. 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.

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:

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

Not applicable because D&T did not engage or consult with any third parties on any auditing matters throughout the examination period from Aug 25, 2023, to May 31, 2024.

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

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

Date	August 23, 2024	Signed by	[CONFIDENTIAL]
Place	1015 Second Avenue, Suite 500, Seattle, WA 98104	In the name of	Deloitte & Touche LLP
		Responsible for:	2024 LinkedIn DSA Report

Appendix 4 - Written agreement between VLOP and the auditing organization.

Section 1 – Written agreement between VLOP and the auditing organization

The following pages contain the written agreement between the VLOP and the auditing organization. Additionally, refer to Appendix 1 for the exhaustive list of audited obligations and commitments.

Supplier Number	[insert details]
SOW DealPoint Number	[insert details]

**Statement of Work
("SOW")**

Addresses and contacts for notices

"LinkedIn"	"Supplier"
Company Name: LinkedIn Ireland Unlimited Company and its subsidiaries	Company Name: Deloitte & Touche LLP
Primary Contact: [CONFIDENTIAL]	Primary Contact: [CONFIDENTIAL]
Address: 5 Wilton Park, Dublin 2, Ireland	Address: 1015 Second Avenue, Suite 500 Seattle, WA 98104
Phone number: [CONFIDENTIAL]	Phone number: [CONFIDENTIAL]
Fax number: N/A	Fax number: [CONFIDENTIAL]
Email (if applicable): [CONFIDENTIAL]	Email (if applicable): [CONFIDENTIAL]
Secondary Contact:	Secondary Contact:

SOW Effective Date:	As of January 31, 2024
SOW Expiration Date:	October 31, 2024
LinkedIn # for Master Agreement	

Agreed and accepted

LinkedIn, on behalf of itself and its subsidiaries	Supplier
LinkedIn Signature: [CONFIDENTIAL]	Supplier Signature: [CONFIDENTIAL]
LinkedIn Name: [CONFIDENTIAL]	Supplier Name: [CONFIDENTIAL]
LinkedIn Title: [CONFIDENTIAL]	Supplier Title: [CONFIDENTIAL]
LinkedIn Date: 01 May 2024	Supplier Date: 01 May 2024

This SOW (together with the attached appendices, the "Agreement") dated as of January 31, 2024 between LinkedIn and Supplier is entered into by the parties and is effective as of the SOW Effective Date above.

This SOW pursuant to the LinkedIn Purchase Order Terms and Conditions is entered into by the parties and effective as of the SOW Effective Date above.

SECTION 1 Purpose

The purpose of this SOW is to set forth the specific Services that the Supplier will provide to LinkedIn.

SECTION 2 Description of Services and Delivery Schedule

- (a) **Description of Services.** Section 2(b) (Services) describes the details of the independent accountant’s examination services, including project expectations and Supplier activities, Supplier will perform or deliver to LinkedIn under this SOW (collectively, the “Services”).
- (b) **Services.** Deloitte & Touche LLP (“D&T” or “we” or “us” or “Supplier”) is pleased to serve as independent accountants for LinkedIn Ireland Unlimited Company and its subsidiaries (together referred to as “LinkedIn” ; the “Company” or “you” or “your”) to perform an examination of management of the Company’s assertion regarding LinkedIn, being designated as a Very Large Online Platform (VLOP) under the Digital Services Act (“DSA” or “Regulation (EU) 2022/2065”)¹, service’s compliance with (a) the in-scope obligations set out in Chapter III of the DSA; for the period August 25, 2023 to May 31, 2024 (the “subject matter”) being presented in accordance with the criteria as defined in Appendix E (“the Criteria”) (collectively, “management’s assertion”). [CONFIDENTIAL] will be responsible for the services that we perform for LinkedIn hereunder. For purposes of Sections 9, 10 and 11, “Supplier” will mean Deloitte & Touche LLP and its subsidiaries; Deloitte Touche Tohmatsu Limited, its member firms, the affiliates of Deloitte & Touche LLP, Deloitte Touche Tohmatsu Limited and its member firms; and, in all cases, any successor or assignee. LinkedIn Ireland Unlimited Company represents and warrants that it has the power and authority to execute this agreement on behalf of, and to bind itself and its subsidiaries hereto.

(1) Examination of Management’s Assertion and the Subject Matter

Our engagement is to perform an examination in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) (the “AICPA standards”) and with 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 (“IAASB”) (the “ISAE standards”). The objective of an examination conducted in accordance with the AICPA attestation standards and ISAE standards is to:

1. Obtain reasonable assurance about whether the subject matter as measured or evaluated against the Criteria is free from material misstatement.
2. Express an opinion in the form of a written report about whether management’s assertion is fairly stated, in all material respects.

An examination includes examining, on a test basis, evidence supporting management’s assertion and the subject matter and performing such other procedures as the Supplier considers necessary in the circumstances. An examination conducted in accordance with the AICPA and ISAE standards is designed to obtain reasonable, rather than absolute, assurance about management’s assertion and the subject matter taken as a whole. Because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with the AICPA attestation standards and ISAE standards.

These professional standards require us to establish whether the required preconditions for an assurance engagement are present. This is based on our preliminary knowledge of the engagement circumstances and discussion with the appropriate parties. If we discover after the engagement has been accepted that one or more preconditions for the Services is not present, we will discuss the matter with you and determine whether the matter can be resolved to our mutual satisfaction, whether it is appropriate for us to continue with the engagement and, if so, how to communicate the matter in the report.

(2) D&T Reports

We expect to issue a written report upon the completion of our examination. Our ability to express any opinion or to issue any report as a result of this engagement and the wording thereof, will, of

¹ [The Digital Services Act \(DSA\)](#) establishes a set of narrowly defined objective criteria to prevent illegal and harmful activities online and the spread of disinformation through VLOP.

course, be dependent on the facts and circumstances at the date of our report. If, for any reason, we are unable to complete our examination or are unable to form, or have not formed, any opinion, we may decline to express any opinion or decline to issue any report as a result of this engagement. If we are unable to complete our examination or if any report to be issued by the Supplier as a result of this engagement requires modification, the reasons for this will be discussed with LinkedIn’s management.

(d) Locations. Services will be performed at the following location(s):

Facility	Address
Onsite: LinkedIn Campus	1000 W. Maude Ave, Sunnyvale, CA 94085

(e) Hours of Operation. The Supplier will provide Services M-F 8-5 PST. However, the Supplier will operate additional hours as necessary.

(f) Reporting requirements. The Supplier will provide the following reports to LinkedIn according to the schedule indicated below.

Report description	Schedule (Anticipated)	Format
Weekly status reports*	March 2024 – July 2024	Excel/PDF
Monthly expense reports*	March 2024 – July 2024	Excel/PDF
Assurance report on LinkedIn’s compliance with DSA	August 25, 2024	PDF

* Weekly status updates showing status of walkthroughs, data requests, test execution, and exceptions organized by LinkedIn DSA requirements.

(g) Deliverables / delivery schedule. Subject to the terms hereof, the Supplier will endeavor to complete and deliver all Services to LinkedIn on or before August 25, 2024. The milestone delivery schedule for the Services, if applicable, will be as follows:

Milestone #	Brief Description of Services to be completed by Supplier and delivered to LinkedIn	Estimated Due on or Before
1	Plan examination, including review of draft control matrix and preparation of test plans	February-March 2024
2	Start examination, including walkthroughs of controls and examining evidence	April – June 2024
3	Perform design effectiveness testing	April –June 2024
4	Perform operating effectiveness testing	May– June 2024
5	Provide a draft report to LinkedIn’s management	July 19, 2024
6	Issue final report	August 25, 2024
7	Perform examination wrap-up	August – October 2024

In addition to the deliverables listed above, the Supplier will conduct weekly status meetings with LinkedIn management starting in February 2024.

(1) Deliverables – Inclusion of Supplier Reports or References to Supplier in Other Documents or Electronic Sites

Nothing in this engagement letter is intended to restrict the ability of the Company to distribute to other parties any of our reports issued hereunder unedited and, in its entirety. In connection with such distribution, to the extent the Company needs to describe the services hereunder or describe any report issued hereunder, the Company agrees only to use the description provided within the applicable report, unedited and in its entirety. Except as described above, if LinkedIn intends to publish or otherwise reproduce in any document any report issued as a result of this engagement, or otherwise make reference to D&T in a document that contains other information in addition to management’s assertion and the subject matter (e.g., in a periodic filing with a

regulator), thereby associating D&T with such document, in both instances the Company agrees that its management will provide D&T with a draft of the document to read and obtain our approval for the inclusion or incorporation by reference of any of our reports, or the reference to D&T, in such document before the document is printed and distributed. The inclusion or incorporation by reference of any of our reports in any such document would constitute the reissuance of such reports. Except as otherwise required by the European Commission, the Company also agrees that its management will notify us and obtain our approval prior to including any of our reports on an electronic site. For purposes of this paragraph, D&T’s approval shall be based upon professional standards and facts and circumstances at the time of the request.

Our engagement to perform the services described herein does not constitute our agreement to be associated with any such documents published or reproduced by or on behalf of the Company. Any request by the Company to reissue any report issued as a result of this engagement, to acknowledge our awareness of any such report’s inclusion or incorporation by reference in another document, or to agree to any such report’s inclusion on an electronic site will be considered based on the facts and circumstances existing at the time of such request. The estimated fees outlined herein do not include any procedures that would need to be performed in connection with any such request. Any fees for such procedures would be subject to the mutual agreement of the Company and D&T.

SECTION 3 Payment

(a) **Service fees.** LinkedIn will pay Supplier a total fee not to exceed [CONFIDENTIAL] according to the milestone payment schedule below as full and final payment for the Services. LinkedIn will only make payment for Services that Supplier has completed and delivered to LinkedIn, and that LinkedIn has accepted in accordance with the terms of Section 2(c).

Milestone #	Not to exceed payment amount	Estimated Delivery/payment date
1	[CONFIDENTIAL]	February 1, 2024
2	[CONFIDENTIAL]	March 1, 2024
2, 3	[CONFIDENTIAL]	April 1, 2024
2, 3, 4	[CONFIDENTIAL]	May 1, 2024
4	[CONFIDENTIAL]	June 1, 2024
5	[CONFIDENTIAL]	July 1, 2024
6, 7	[CONFIDENTIAL]	August 1, 2024
Sub-total	[CONFIDENTIAL]	-
Estimated expenses maximum (if agreed to – see Section 3(b)(Expenses), below)	[CONFIDENTIAL]	Expense must be listed separately on any invoices submitted by the Supplier to allow for appropriate visibility.
Total	[CONFIDENTIAL]	-

(b) **Expenses.** As reflected in Section 3(a) (Service fees), above, LinkedIn will reimburse Supplier for the actual expenses that Supplier incurs while performing the Service up to a total not to exceed the amount of [CONFIDENTIAL]. The expense must comply with the LinkedIn policy. The expenses must also be reasonable and related to the Services. Supplier must submit appropriate document evidencing the expenses to be reimbursed.

- (c) **Payment of Invoices.** [CONFIDENTIAL]
- (d) **Relationship of the Parties.** The Supplier is responsible for and will pay all wages, fringe benefits, payroll taxes, insurance, work schedules, and work conditions with respect to its employees, contractors or other resources performing Services under this SOW.
- (e) **Sanctions.** Each party shall comply with all economic sanctions, export control, and import laws and regulations applicable to it in connection with this engagement letter. The parties recognize that such laws and regulations restrict the export and reexport of the Services to jurisdictions subject to territorial U.S. economic sanctions (currently Crimea, Cuba, Iran, North Korea, Russia, Syria, and the Donetsk and Luhansk National Republics in Ukraine).

SECTION 4 Term and Termination

- (a) **Term.** Unless terminated sooner in accordance with its terms, this SOW will terminate on the completion of the Services.
- (b) **Early termination.** This SOW may be terminated by LinkedIn, without cause, at any time by giving written notice to Supplier not less than thirty (30) days before the effective date of termination, or immediately upon written notice in the event Supplier notifies LinkedIn of a Conflict under Section 12(h) below. This SOW may be terminated by either party, for cause, at any time by giving written notice to the other party. Either party may also terminate this SOW or performance of any part of the Services, upon written notice to the other party, if it reasonably determines that the performance of any part of the Services would be in conflict with law, or independence or professional rules. If the SOW is terminated, Supplier will refund to LinkedIn any pre-paid amounts (if any) for Services that have not been provided as of the termination date.

SECTION 5 Additional obligations

- (a) **Staffing requirements.** Supplier will determine all resource requirements needed to remain in compliance with standards defined within this SOW. Supplier will be responsible for training their own employees. Training will include, but not be limited to, keeping staff informed of new technology, LinkedIn account processes, procedures, standards, customer service, and quality. Supplier's staff performing Services as outlined in this SOW will keep current on technology, governmental and/or regulatory agencies' guidelines, codes, standards, and regulations for products, methods, and techniques, as appropriate. LinkedIn will provide training to Supplier's team lead for all technologies and tools that are not commercially available to Supplier.
- (b) **Skillset requirements.** Supplier will be a Certified Public Accounting firm with the ability to issue the reports on LinkedIn's compliance with DSA in addition to the following skills:
 - (1) Significant experience issuing IT-related reports
 - (2) Strong project management capabilities
 - (3) Ability to work flexibly to achieve results within the dynamic LinkedIn environment
 - (4) Excellent interpersonal and task-management skills
 - (5) Strong written and verbal communication skills
 - (6) Relevant risk and regulatory knowledge

(c) Roles and responsibilities.

LinkedIn	Supplier
<p>LinkedIn will provide Supplier access to the following applications/tools/materials required to perform Services under this SOW:</p> <ul style="list-style-type: none"> • Exchange • SharePoint • Azure DevOps • Additional tools as necessary 	<p>Supplier will provide all Supplier resources with the applications/tools/materials required to perform Services under this SOW, including the following:</p> <ul style="list-style-type: none"> • MS Office Suite • MS Outlook • MS Word • MS Excel • MS PowerPoint • Google Suite • JIRA • Jarvis • Additional tools as necessary
<p>Responsiveness of LinkedIn team members to Supplier requests and issues is anticipated to be within reason so delivery schedules are not adversely impacted. If issues do arise, Supplier will escalate to management according to a mutually agreed upon escalation process.</p>	<p>[CONFIDENTIAL] will be the Engagement Leader and will be responsible for signing the Supplier’s independent auditor’s examination, while [CONFIDENTIAL] will continue to coordinate all services we perform for LinkedIn. [CONFIDENTIAL] will serve as the practitioner in charge and will be responsible for directing the day-to-day activities of the Supplier’s examination.</p>

(d) Software and materials. If needed, Supplier will provide agreed upon resources with a laptop (onsite with Supplier-owned licenses for commercially available Software described in Section 5(c)). LinkedIn will provide the additional required software, licenses and access to applications required to carry out the Services, also described in Section 5(c). The LinkedIn-provided software and applications will be uninstalled/returned to LinkedIn upon completion/expiration/termination of the Services provided under this SOW. Supplier will be responsible for providing all other software, facilities, tools, and equipment not otherwise described herein.

(e) Additional assumptions. The following assumptions and dependencies are associated with the planning and execution of the Services under this SOW. Specifically, for this SOW, its success will depend on the following:

- (1) Supplier will have the ability to understand LinkedIn’s approach and model for the requested services.
- (2) Supplier will be able to effectively communicate with onshore team(s), if applicable
- (3) Supplier will maintain an open communication environment.
- (4) Supplier, its employees, and Subcontractor(s), if any, will be required to keep secure all LinkedIn products, mail, and equipment in accordance with the obligations set forth in Section 12 clause c.
- (5) Supplier will assume the risk of the loss of any LinkedIn equipment, or materials while in the care, custody, or control of the Supplier’s employees. Supplier’s employees will not use the LinkedIn facilities and/or any LinkedIn equipment, products, or materials to perform Services for any person or entity other than LinkedIn.
- (6) All Supplier resources will have valid work permits and necessary visa to work in the United States.
- (7) Supplier team resources will have the following access if LinkedIn determines such access is relevant to the Services:
 - i. Access to LinkedIn engagement management to review priorities, steer the engagement, attend status meetings, and approve project Deliverables; and

- ii. Access to all engagement documentation, including, but not limited to, standard operating procedures; and
 - iii. Access to information around any issues with applications/projects; and
 - iv. Supplier will resolve all access and connectivity issues within five business days from the start date; at that time, all Supplier resources will have necessary access to all required resources.
- (8) LinkedIn will assign a project manager who will be responsible for:
- i. Coordinating interview meetings/walkthroughs with control owners as required
 - ii. Providing required access to Supplier personnel involved in this engagement
 - iii. Assisting in data gathering requests
 - iv. Overseeing the engagement, working side-by-side with Supplier and handling escalation of issues and engagement risks to LinkedIn management
- (9) LinkedIn will support evidence requests and inquiries as needed by Supplier to enable their assessments and testing.
- (10) To facilitate the collection of data needed for testing, Supplier will work with the LinkedIn project manager and supporting LinkedIn personnel to provide test procedures and data request lists as early in the project as possible.
- (11) To facilitate the scheduling of LinkedIn control performers, Supplier will provide interview request lists and proposed meeting agendas as early in the engagement as possible.

SECTION 6 SOW Changes

Unless specifically described otherwise in this SOW, changes to this SOW will be as follows:

- (a) Approved minor or non-substantive changes will be memorialized in writing using the Change Order Form attached as Appendix C. The Change Order Form will become an attachment to and part of this SOW after both parties have signed it.
- (b) Substantive or major changes will be addressed in a SOW Amendment.

SECTION 7 Definition of Management’s Responsibilities

Appendix A describes management’s responsibilities.

SECTION 8 Limitations of an Entity’s Internal Control

Because of the inherent limitations of internal control, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal control to future periods are subject to the risk that the internal control may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

SECTION 9 Audit Committee’s Responsibility

As the independent accountants of LinkedIn, the Supplier acknowledges that the Audit Committee is directly responsible for the appointment, compensation, and oversight of the Supplier’s work and, accordingly, except as otherwise specifically noted, the Supplier will report directly to the Audit Committee. LinkedIn has advised the Supplier that the Services to be performed under this SOW, including, where applicable, the use by the Supplier of affiliates or related entities as subcontractors in connection with this SOW, have been approved by the Audit Committee in accordance with the Audit Committee’s established preapproval policies and procedures.

Process for Obtaining Preapproval of Services: LinkedIn’s management is responsible for the coordination of obtaining the preapproval of the Audit Committee, in accordance with the Audit Committee’s preapproval process, for any services to be provided by the Supplier to LinkedIn.

SECTION 10 Independence Matters Relating to Certain Services

In connection with the Supplier’s engagement, the Supplier, LinkedIn’s management, and the Audit Committee will assume certain roles and responsibilities in an effort to assist the Supplier in maintaining independence and ensuring compliance with the securities laws and regulations. The Supplier will communicate to its partners, principals, and employees that LinkedIn is an attest client.

Management of LinkedIn will ensure that LinkedIn, together with its subsidiaries and other entities that comprise of LinkedIn for purposes of the consolidated financial statements, has policies and procedures in place for the purpose of ensuring that neither LinkedIn nor any such subsidiary or other entity will act to engage the Supplier or accept from the Supplier any service that either has not been subjected to their preapproval process or that under SEC or other applicable rules would impair the Supplier's independence. All potential services are to be discussed with [CONFIDENTIAL], Lead Client Service Partner.

SECTION 11 Independence Matters Relating to Hiring

LinkedIn's management will coordinate with the Supplier to ensure that the Supplier's independence is not impaired by hiring former or current partners, principals, or professional employees of the Supplier for certain positions. Management of LinkedIn will ensure that LinkedIn, and other entities that comprise LinkedIn for purposes of the consolidated financial statements, also has policies and procedures in place for purposes of ensuring that the Supplier's independence will not be impaired by hiring a former or current partner, principal, or professional employee of the Supplier in an accounting role or financial reporting oversight role that would cause a violation of securities laws and regulations. Any employment opportunities with LinkedIn for a former or current partner, principal, or professional employee of the Supplier should be discussed with [CONFIDENTIAL] and approved by the Audit Committee before entering into substantive employment conversations with the former or current partner, principal, or professional employee of the Supplier, if such opportunity relates to serving (1) as chief executive officer, controller, chief financial officer, chief accounting officer, or any equivalent position for LinkedIn or in a comparable position at a significant subsidiary of LinkedIn; (2) on LinkedIn's board of directors; (3) as a member of the Audit Committee; or (4) in any other position that would cause a violation of securities laws and regulations.

SECTION 12 General Business Terms

- (a) Force majeure.** Neither party will be liable or deemed in breach for failure to perform any obligation under this SOW to the extent such failure is caused by a force majeure event (including, without limitation, acts of God, natural disasters, war, civil disturbance, action by governmental entity, strike, and other causes beyond the party's reasonable control). The party affected by the force majeure event will provide notice to the other party within a commercially reasonable time and will use its commercially reasonable efforts to resume performance promptly after the end of the force majeure event. Obligations not performed due to a force majeure event will be performed as soon as reasonably possible when the force majeure event concludes.
- (b) Relationship.** The parties are independent contractors. This SOW does not create an exclusive relationship between the parties. The Supplier's employees and subcontractors are not LinkedIn employees. The Supplier agrees to discuss and provide LinkedIn with reasonable nonconfidential proof of independent contractor status of entities that are not affiliates or related entities of Supplier upon request.
- (c) Confidentiality and Protection of Personal Information.**
 - i. Confidential Information.** To the extent that in connection with this engagement the Supplier comes into possession of any LinkedIn Confidential Information, the Supplier will hold in confidence using at least the same degree of care as it employs in maintaining in confidence its own confidential information, but in no event less than a reasonable degree of care, and will not use or disclose to any third party, any LinkedIn Confidential Information except as set forth herein. The Supplier may disclose such information 1) to its subcontractors, whether located within or outside the United States, that are providing services in connection with this engagement and who have agreed to be bound by confidentiality obligations similar to those in this section; 2) as required by law, rule, regulation, applicable professional standards, judicial or regulatory process, to respond to governmental inquiries or in connection with litigation or arbitration relating hereto. The term "*LinkedIn Confidential Information*" means all non-public information that LinkedIn designates, either in writing or orally, as being confidential, or which, under the circumstances of disclosure ought to be treated as confidential. LinkedIn Confidential Information includes information relating to:
 - 1.** Released or unreleased LinkedIn software or hardware products;
 - 2.** LinkedIn source code;
 - 3.** Marketing or promotion of any LinkedIn product;
 - 4.** Business policies or practices of LinkedIn;

5. Customers or suppliers of LinkedIn;
6. Information received from others that LinkedIn is obligated to treat as confidential;
7. The existence and terms of this Agreement; and
8. Information provided by LinkedIn under this Agreement or obtained Supplier that is confidential or proprietary to LinkedIn in the course of providing the Services,, including:
 - a. Information contained in any reports provided to LinkedIn;
 - b. Any electronic or written correspondence between the parties;
 - c. LinkedIn customer lists, customer information and Personal Information, regardless of the source; and
 - d. Transactional, sales and marketing information related to the Services.

If the Supplier has any questions as to what comprises LinkedIn Confidential Information, the Supplier will consult with LinkedIn. LinkedIn Confidential Information does not include information that (i) was or becomes known to the Supplier on a non-confidential basis from a third party that the Supplier reasonably believes is not prohibited from disclosing such information to the Supplier by obligation to LinkedIn, was known to the Supplier prior to LinkedIn's disclosure to the Supplier hereunder where such information is not the subject of separate written confidentiality obligations with LinkedIn or a LinkedIn affiliate, , information that becomes publicly available through no fault of the Supplier in breach hereof, or is independently developed by or for Supplier without use of or reliance upon LinkedIn Confidential Information.

- ii. Security procedures. The Supplier will employ security procedures designed to prevent disclosure of LinkedIn Confidential Information (including Personal Information) to unauthorized third parties. Supplier's security procedures must include risk assessment and controls for:
 1. System access;
 2. System and application development and maintenance;
 3. Change management;
 4. Asset classification and control;
 5. Incident response, physical and environmental security;
 6. Disaster recovery/business continuity; and
 7. Employee training.

(d) Privacy and data protection.

- i. "*Personal Information*" means information about an individual that (a) can be used to identify, contact or locate a specific individual; (b) can be combined with other information that can be used to identify, contact or locate a specific individual; or (c) is defined as "personal data" or "personal information" by applicable laws or regulations relating to the collection, use, storage or disclosure of information about an identifiable individual, in each case, provided by LinkedIn or collected or accessed by the Supplier in connection with this Agreement.
- ii. If the Supplier collects or accesses any Personal Information as part of performing the Services, Supplier agrees to comply with all applicable requirements contained in Appendix D, subject to Sections 12(c) and 12(d)(i) of this SOW and as modified below:
 1. The Supplier shall comply with its obligations under all applicable laws with regard to the Supplier's processing or use of Personal Information in connection with this Agreement;
 2. The Supplier may keep copies of LinkedIn's Confidential Information and Personal Information and deliverables and its working papers in order to comply with the Supplier's document retention policies, law, rules, regulations or professional standards, and Supplier shall maintain the same in accordance with the provisions of this Agreement;

3. The parties agree that the Supplier is not collecting or handling credit card information and, thus, is not required to be compliant with the PCI or PCI DSS requirements; however, the Supplier will maintain any credit card information that comes into its possession in accordance with its confidentiality obligations set forth herein;
 4. The section entitled "Audit Requirements" shall not be applicable;
 5. The Supplier will promptly notify LinkedIn of any known security breach that results in an actual unauthorized PII access in breach of the terms hereof;
 6. The Supplier will provide required notices to the extent reasonable and legally permissible under the circumstances and would reasonably cooperate with any efforts LinkedIn undertakes to oppose court orders compelling Supplier to disclosure such Personal Information. The parties agree to reasonably cooperate with each other in connection with this Section 12(d); and
 7. If LinkedIn asks the Supplier to (1) provide, or (2) destroy Personal information in its possession, it will do so within 30 days after termination or expiration of the Agreement, and further, if the Supplier destroys such Personal Information it will provide a written confirmation of destruction.
- (e) **Press Releases/Publicity.** Except as may be required by law or applicable professional standards, neither party shall issue press releases, public statements or publicity that relates to this Agreement, without the prior written consent or approval of the other. Supplier shall not use the name "LinkedIn" or "LinkedIn Ireland Unlimited Company" in any brochures, advertisements or websites and LinkedIn shall not use the name "Deloitte & Touche" or "Deloitte" in any brochures, advertisements or websites, in such cases as an endorsement or recommendation of a party or its services. Supplier may, however, with the prior written consent of LinkedIn, use the name "LinkedIn Corporation" in client presentations and/or in written response to requests for client lists as part of the Request for Proposals, Requests for Information, etc.
- (f) **Compliance with 201 CMR 17.00.** To the extent that any information obtained by the Supplier from or on behalf of LinkedIn or its employees in connection with the performance of services under the statement of work relates to a resident of Massachusetts and constitutes "Personal Information" as defined in 201 CMR 17.02 (as may be amended), the Supplier shall comply with the obligations of 201 CMR 17.00 et. Seq. (as may be amended), entitled "Standards for the Protection of Personal Information of Residents of the Commonwealth," with respect to such information.
- (g) **Third Party Information Technology Controls Report.** Deloitte LLP ("DLLP"), the parent entity of Supplier, has engaged a third party (the "Service Provider") to conduct an examination in accordance with Service Organization Controls 2 ("SOC 2") standards under the Statement on Standards for Attestation Engagements established by the American Institute of Certified Public Accountants to evaluate the description, suitability of the design, and the operating effectiveness of the security controls of DLLP's Infrastructure Support Services System relevant to security and availability, and to prepare a SOC 2 Type 2 report with respect thereto (the "SOC 2 Infrastructure Report"). Upon written request, Supplier shall promptly provide LinkedIn with a copy of the most recently available SOC 2 Infrastructure Report. LinkedIn shall not disclose such report, or refer thereto in any communication, to any other person or entity. In the event that LinkedIn has any questions regarding such report, Supplier shall make appropriate personnel reasonably available to discuss the contents thereof.
- (h) **Conflict of Interest.** LinkedIn acknowledges that the Supplier is providing a wide range of services for a large number of clients and may be in a position where it is providing services to companies and organizations which may present actual or potential conflict of interest. The Supplier shall establish commercially reasonable procedures to identify such situations. The Supplier will notify LinkedIn of an actual conflict of interest and the parties will discuss appropriate next steps. LinkedIn shall have the right to terminate this SOW in accordance with Section 4(b) above. The Supplier will neither use LinkedIn's Confidential Information obtained hereunder for the advantage of a third party, nor will it use confidential information obtained from any other party for LinkedIn's advantage hereunder.
- (i) **Survival, Interpretation, and Severability.** All provisions which are intended by their nature to survive performance of the Services will survive such performance, or the expiration or termination of this SOW. Each of the provisions of these terms will apply to the fullest extent of the law, whether in contract, statute, tort (such as negligence), or otherwise, notwithstanding the failure of the essential purpose of any remedy. Affiliated and related entities are intended

third-party beneficiaries of the terms in this SOW, and may in their own right enforce such terms. If any term of this SOW, including its appendices, is determined to be invalid or unenforceable, such term will not affect the other terms hereof or thereof, but such invalid or unenforceable term will be deemed modified to the extent necessary to render it enforceable, preserving to the fullest extent permissible the intent of the parties set forth herein and therein.

- (j) Assignment and Subcontracting.** Except as provided below, neither party may assign, transfer, or delegate any of its rights or obligations hereunder (including, without limitation, interests or Claims). Notwithstanding the foregoing, LinkedIn hereby consents to the Supplier subcontracting any portion of the Services to any affiliate or related entity, whether located within or outside of the United States. Services performed hereunder by the Supplier's subcontractors will be invoiced as professional fees on the same basis as Services performed by the Supplier's personnel, unless otherwise agreed. The Supplier agrees that it will remain responsible to LinkedIn for the Services performed by its subcontractors (including its affiliates and related entities that are acting as subcontractors hereunder) under this SOW to the same extent that the Supplier would be responsible to LinkedIn if it had performed such Services. The parties may only agree to the use of subcontractors, other than the Supplier's affiliates or related entities, by written amendment to this SOW and these terms.
- (k) Dispute Resolution.** Any controversy or claim between the parties arising out of or relating to the SOW or this engagement (a "Dispute") shall be resolved by mediation or binding arbitration as set forth in the Dispute Resolution Provision attached hereto as Appendix B and made a part hereof.
- (l) Governing law; Jurisdiction.** The laws of the State of New York shall govern this SOW. If either LinkedIn or Supplier employs attorneys to enforce any rights arising out of or relating to this Agreement, the prevailing party will be entitled to seek recovery of its reasonable attorneys' fees, costs, and other expenses, including the costs and fees incurred on appeal or in a bankruptcy or similar action.
- (m) Entire Agreement, Amendment, and Notices.** These terms, and the Statement of Work, including exhibits and appendices attached, constitute the entire agreement between the parties with respect to this engagement; supersede all other oral and written representations, understandings, or agreements relating to this engagement; and may not be amended except by written agreement signed by the parties. In the event of any conflict, ambiguity, or inconsistency between Sections 1-12 of this Statement of Work and the appendices, such Sections will govern and control followed by the appendices. All notices hereunder will be (a) in writing, (b) delivered to the representatives of the parties at the addresses first set forth above, unless changed by either party by notice to the other party, and (c) effective upon receipt.

APPENDIX A

MANAGEMENT’S RESPONSIBILITIES

This Appendix A is part of the SOW dated January 31, 2024 between Deloitte & Touche LLP and LinkedIn and approved by the Audit Committee of Microsoft.

Management’s Assertion and the Subject Matter

Management is responsible for the preparation, presentation, and overall accuracy of management’s assertion and the subject matter and its conformity with the Criteria. In this regard, management has the responsibility for, among other things:

- Developing management’s criteria for the subject matter.
- Determining the information that is the subject of the examination.
- Selecting the Criteria and determining that the Criteria selected are suitable and appropriate for the purpose of the engagement.
- Determining the Criteria are available to the intended users of D&T’s report.
- Identifying and ensuring that the Company complies with the laws and regulations applicable to its activities and informing us of knowledge of any actual, suspected, or alleged fraud or noncompliance with laws or regulations affecting the subject matter.
- Making determinations as to the relevancy of information to be included in the disclosure of the subject matter.
- Providing us with the draft control objectives and control activities in a timely manner during the planning phase.
- Providing us with (1) access to all information of which management is aware that is relevant to the preparation and presentation of the subject matter, such as records, documentation, and other matters; (2) additional information that we may request from management for the purpose of our examination; and (3) unrestricted access to personnel within the Company from whom we determine it necessary to obtain evidence.

Management’s Representations

We will make specific inquiries of LinkedIn’s management about the representations embodied in management’s assertion and the subject matter. In addition, we will request that management provide us with the written representations LinkedIn is required to provide to its independent accountants under the AICPA and ISAE standards. The responses to those inquiries and the written representations of management are part of the evidential matter that D&T will rely on in forming its opinion on management’s assertion and the subject matter.

APPENDIX B

DISPUTE RESOLUTION PROVISION

This Appendix B is part of the statement of work dated as of January 31, 2024 between Deloitte & Touche LLP and LinkedIn Ireland Unlimited Company and its subsidiaries (the "Company"). This Dispute Resolution Provision sets forth the dispute resolution process and procedures applicable to the resolution of Disputes and shall apply to the fullest extent of the law, whether in contract, statute, tort (such as negligence), or otherwise.

Mediation: All Disputes shall be first submitted to nonbinding confidential mediation by written notice to the parties, and shall be treated as compromise and settlement negotiations under the standards set forth in the Federal Rules of Evidence and all applicable state counterparts, together with any applicable statutes protecting the confidentiality of mediations or settlement discussions. If the parties cannot agree on a mediator, the International Institute for Conflict Prevention and Resolution ("CPR"), at the written request of a party, shall designate a mediator.

Arbitration Procedures: If a Dispute has not been resolved within 90 days after the effective date of the written notice beginning the mediation process (or such longer period, if the parties so agree in writing), the mediation shall terminate and the Dispute shall be settled by binding arbitration to be held in Chicago, Illinois. The arbitration shall be solely between the parties and shall be conducted in accordance with the CPR Rules for Non-Administered Arbitration that are in effect at the time of the commencement of the arbitration, except to the extent modified by this Dispute Resolution Provision (the "Rules").

The arbitration shall be conducted before a panel of three arbitrators. Each of the Company and Deloitte & Touche LLP shall designate one arbitrator in accordance with the "screened" appointment procedure provided in the Rules, and the two party-designated arbitrators shall jointly select the third in accordance with the Rules. No arbitrator may serve on the panel unless he or she has agreed in writing to enforce the terms of this SOW (including its appendices) to which this Dispute Resolution Provision is attached and to abide by the terms of this Dispute Resolution Provision. Except with respect to the interpretation and enforcement of these arbitration procedures (which shall be governed by the Federal Arbitration Act), the arbitrators shall apply the laws of the State of New York (without giving effect to its choice of law principles) in connection with the Dispute. The arbitrators shall have no power to award punitive, exemplary, or other damages not based on a party's actual damages (and the parties expressly waive their right to receive such damages). The arbitrators may render a summary disposition relative to all or some of the issues, provided that the responding party has had an adequate opportunity to respond to any such application for such disposition. Discovery shall be conducted in accordance with the Rules.

All aspects of the arbitration shall be treated as confidential, as provided in the Rules. Before making any disclosure permitted by the Rules, a party shall give written notice to all other parties and afford such parties a reasonable opportunity to protect their interests. Further, judgment on the arbitrators' award may be entered in any court having jurisdiction.

Costs: Each party shall bear its own costs in both the mediation and the arbitration; however, the parties shall share the fees and expenses of both the mediators and the arbitrators equally.

APPENDIX C

CHANGE ORDER FORM

Date requested:	[insert details]
Title of request:	[insert details]

Change number:	[insert details]
Requested by:	[insert details]

This Change Order Form amends the Statement of Work between LinkedIn Ireland Unlimited Company and its subsidiaries ("*LinkedIn*") and [insert Supplier Name] ("*Supplier*") dated as of [insert SOW Effective Date] (the "*SOW*"). This Change Order Form is entered into between the same parties and is effective on [insert month, date, year] [the "*Change Order Effective Date*"]. This Change Order is subject to all of the terms and conditions in the SOW. The parties agree as follows:

Change requested in: (Check all that apply) <input type="checkbox"/> Specifications <input type="checkbox"/> Deliverables <input type="checkbox"/> Schedules <input type="checkbox"/> Services <input type="checkbox"/> Other	Affected Section #s of SOW, or name of other document:
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Description of change:

Reason for change:

Change(s) to SOW:		
Section #	Original language:	Replacing/supplementing language:

Supplier approval

Print name/Title _____
 Signature _____ Date _____

LinkedIn approval: LINKEDIN IRELAND UNLIMITED COMPANY, on behalf of itself and its subsidiaries

Print name/Title _____
 Signature _____ Date _____

APPENDIX D

MICROSOFT PII CONFIDENTIALITY POLICY – TAKEN FROM THE MICROSOFT WEBSITE

Definitions

"Agreement" means the agreement under which you are performing the Services; examples of such agreements are the Microsoft Master Vendor Agreement, the General Purchase Order Terms & Conditions, or other services contracts.

"Services" means the services that you are providing to Microsoft under the terms of the Agreement as described in the Agreement or its related documents (including Statement of Work or Schedule).

"Personal Information" means any non-public information that Microsoft provides or that you collect in connection with the Agreement and: 1. That identifies or can be used to identify, contact, or locate the person to whom such information pertains, or 2. From which identification or contact information of an individual person can be derived.

Personal Information includes, but is not limited to name, address, phone number, fax number, e-mail address, social security number or other government-issued identifier, and credit card information. Additionally, if any other information (for example, a personal profile, unique identifier, biometric information, and/or IP address) is associated or combined with Personal Information, then such information is also Personal Information.

Note: Any references to "personal information" in the Vendor Privacy Toolkit, even if not capitalized, have this same meaning.

"You" or "Your" means the LinkedIn vendor providing Services under the terms of the Agreement.

Collection of Personal Information and Notice

Any Personal Information you collect or access as part of performing the Services must be limited to what is strictly necessary to perform the Services or to fulfill any legal requirements. If the Services involve the collection of Personal Information directly from individuals, such as through a Web page, you must provide a clear and conspicuous notice regarding the uses of the Personal Information. The notice must comply with all relevant guidelines contained in this Vendor Privacy Toolkit or as otherwise provided by LinkedIn.

Limitations on Collection and Use of Payment Card Information

To the extent credit card information will be collected/handled as part of the Services, you, your affiliates and your respective subcontractors, as applicable, at all times must comply, at your own cost, with the Payment Card Industry Data Security Standard (PCI DSS) requirements for cardholder data as prescribed by the PCI Security Standards Council and required to be implemented under the rules and regulations issued by American Express, Discover Financial Services, JCB, Visa International, and MasterCard Worldwide, respectively, as the same may be amended from time to time. Upon request you must provide to LinkedIn appropriate documentation to validate your compliance with the PCI DSS requirements.

Use of Personal Information; Restrictions on Sharing with Third Parties

You may use Personal Information only as necessary to perform the Services in accordance with the Agreement and not for any other purpose. You must maintain Personal Information in strict confidence in accordance with the confidentiality provisions of the Agreement. You may not share any Personal Information that you collect or possess with any third parties for any reason except as necessary to carry out the Services, and only under terms and conditions substantially similar to those contained in these Privacy and Data Protection Requirements.

Court Orders; Requests from Law Enforcement

If you are served with a court order compelling disclosure of any Personal Information or with notice of proceedings for such an order, you must: 1. Give LinkedIn sufficient notice to allow LinkedIn a reasonable opportunity to seek a protective order or equivalent, and 2. Either work with LinkedIn to oppose the order or notice or provide LinkedIn the opportunity to intervene before you file any response to the order or notice.

Security

You need to take reasonable steps to protect Personal Information in your possession from unauthorized use, access, disclosure, alteration, or destruction. Security measures include access controls, encryption, or other means, where appropriate. You must immediately notify LinkedIn of any known security breach that may result in the unauthorized use, access, disclosure, alteration, or destruction of Personal Information.

Audit Requirements

You are required to conduct an audit on at least an annual basis to evaluate the security of Personal Information in your possession and to verify that you are complying with the terms of the Agreement and these Privacy and Data Protection Requirements. You must make the results of the audit available to LinkedIn on request.

Provision of Personal Information to LinkedIn; Requirements upon Termination/Expiration

If LinkedIn asks you to do so, you must provide LinkedIn with any or all Personal Information in your possession. Within 10 days after termination or expiration of the Agreement, you must, at the sole discretion of LinkedIn, either: 1. Provide LinkedIn with all documents and materials (including any and all copies) containing Personal Information, together with all other materials and property of LinkedIn, which are in your possession or under your control, or 2. Destroy all such specified documents and materials (including any and all copies in any and all formats) and provide LinkedIn with a certificate of destruction signed by an officer of your company.

APPENDIX E

INFORMATION SUBJECT TO EXAMINATION

This Appendix E is part of the SOW dated January 31, 2024, between Deloitte & Touche LLP and LinkedIn and approved by the Audit Committee of Microsoft.

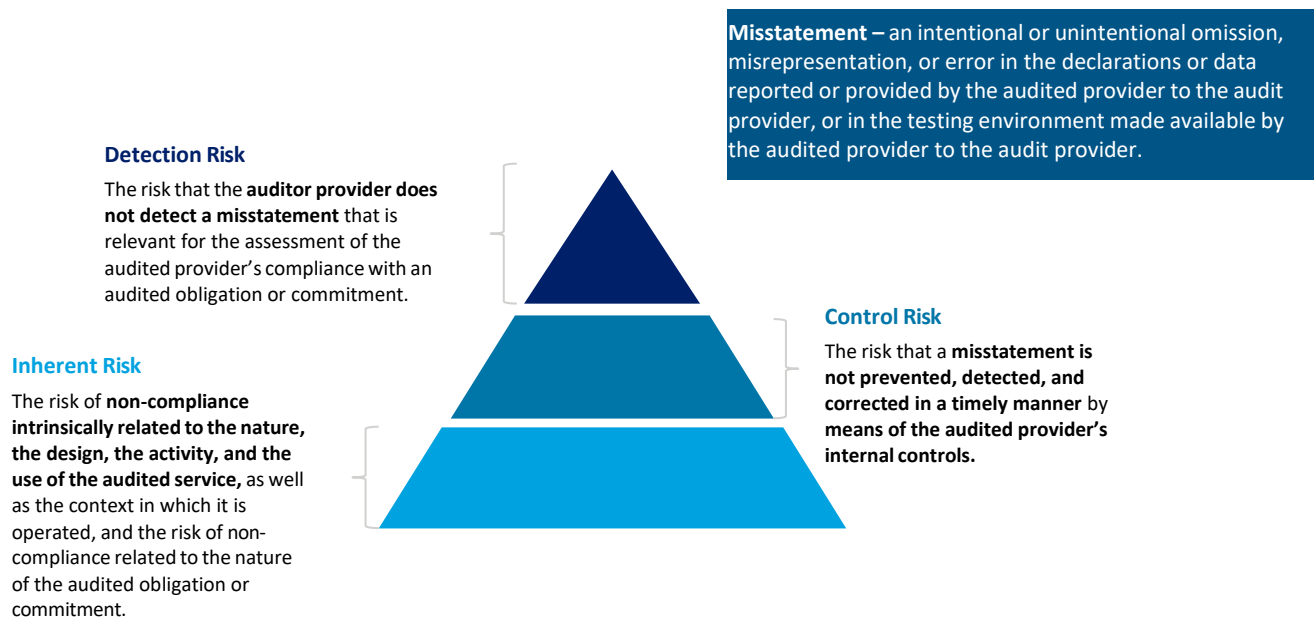
<i>Subject Matter on Which Management's Assertion is Based</i>	<i>Criteria</i>
To be mutually agreed upon by the parties during the planning phase of the engagement. Such subject matter and Criteria will be based upon the obligations set out in Chapter III of the DSA, combined with LinkedIn's benchmarks as required in the Delegated Regulation supplementing Regulation (EU) 2022/2065.	

Purpose

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

DSA Risk Assessment Requirements

- 1) The audit report shall include a substantiated audit risk analysis performed by the auditing organization 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 organization, materially modifies the assessment of the audit risk.
- 3) The audit risk analysis shall consider:
 - a. Inherent risks
 - b. Control risks
 - c. Detection risks



- 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 and other engagement circumstances.

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

We obtained an understanding sufficient to:

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

Information obtained to inform the audit risk analysis:

Described in Article 9	Information obtained, included, but not limited to:
The nature of the audited service and the societal and economic context in which the audited service is operated, including probability and severity of exposure to crisis situations and unexpected events.	<ul style="list-style-type: none"> • The transparency reports • Systemic Risk Assessment • Information from audited provider (website, voice-over, annual report, trust, and safety reports)
The nature of the obligations and commitments in Chapter 3 of the DSA;	<p>Any documentation by the audited provider concerning the scope</p> <ul style="list-style-type: none"> • Systemic Risk Assessment • Data flowcharts • The audit risk and control framework
Other appropriate information, including, where applicable, information from previous audits to which the audited service was subjected;	<p>None identified for year 1 as there was no previous audit performed.</p> <p>Any documentation or correspondence from the regulatory body</p> <ul style="list-style-type: none"> • Internal Audit reports concerning the DSA or covering topics in the DSA. • No DSA audit report was available for year 1 as there was no previous audit performed.
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;	<p>None identified</p>
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.	<p>None identified for year 1 since no audit report was published</p>

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

We obtained an understanding of how management prepares certain information, such as their risk assessment to comply with Article 34. We also 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 is an important step in performing our risk assessment procedures, as it helped us identify events and conditions that may have a pervasive effect on the susceptibility of the subject matters of our report to misstatement, either due to fraud or error. We obtained an understanding how LinkedIn’s system of internal controls operates at the entity level, including:

- Control environment
- Monitoring activities
- Managements risk assessment process

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

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

4. Revision of Risk Assessment

In some instances, our assessment of the risks of material misstatement changed during the engagement as additional evidence is obtained. In circumstances in which we obtain evidence from performing further procedures, or when new information is obtained, either of which is inconsistent with the evidence on which we originally based the assessment, we revised the assessment and modify the planned procedures accordingly.

Determination of inherent, control and detection risks for each obligation and commitment (I.e., sub article). Assessment of Risk of each audited Obligation or Commitment

Overview of Risk assessment during the initial and final phases, unless otherwise specified:

Obligations	Inherent Risk	Control Risk	Control Strategy	Detection Risk
11.1	Low	Low	Controls and substantive procedures.	Low
11.2	Low	Low	Controls and substantive procedures.	Low
11.3	Low	Low	Controls and substantive procedures.	Low
12.1	Low	Low	Controls and substantive procedures.	Low
12.2	Low	Low	Controls and substantive procedures.	Low
14.1	Low	Low	Controls and substantive procedures.	Low
14.2	Low	Low	Controls and substantive procedures.	Low
14.4	Low	High	Controls and substantive procedures.	Medium
14.5	Low	Low	Controls and substantive procedures.	Low
14.6	Low	Low	Controls and substantive procedures.	Low
15.1	Medium	High	Shifted to controls only.	High
16.1	Medium	Medium	Shifted to controls only due to management-identified issues.	Medium

16.2	Medium	Medium	Shifted to controls only due to management-identified issues.	Medium
16.4	Medium	Medium	Shifted to controls only due to management-identified issues.	Medium
16.5	Medium	Medium	Shifted to controls only due to management-identified issues.	Medium
16.6	Medium	Medium	Shifted to controls only due to management-identified issues.	Medium
17.1 & 17.2	Medium	Medium	Controls and substantive procedures.	Medium
17.3	Medium	Medium	Controls and substantive procedures.	Medium
17.4	Medium	Medium	Controls and substantive procedures.	Medium
17.5	Medium	Medium	Controls and substantive procedures.	Medium
18.1	Medium	High	Controls and substantive procedures.	Medium
18.2	Medium	High	Controls and substantive procedures.	Medium
20.1	Medium	High	Shifted to controls only due to management-identified issues.	Medium
20.2	Medium	High	Shifted to controls only due to management-identified issues.	Medium
20.3	Medium	High	Shifted to controls only due to management-identified issues.	Medium
20.4	Medium	High	Shifted to controls only due to management-identified issues.	Medium
20.5	Medium	High	Shifted to controls only due to management-identified issues.	Medium
20.6	Medium	Low	Controls and substantive procedures.	Low
22.1	Low	Medium	Controls and substantive procedures.	Low
22.6	Low	Medium	Controls and substantive procedures.	Low
23.1	Medium	High	Controls and substantive procedures.	Medium
23.2	Medium	High	Shifted to controls only due to identified issues.	Medium

23.3	Medium	High	Shifted to controls only due to identified issues.	Medium
23.4	Low	Low	Controls and substantive procedures.	Low
24.1	Medium	High	Shifted to controls only.	High
24.2	Medium	High	Controls and substantive procedures.	Medium
24.3	Medium	High	Controls and substantive procedures.	Medium
24.5	Medium	High	Shifted to controls only due to management-identified issues.	Medium
25.1	Medium	Medium	Controls and substantive procedures.	Medium
26.1	Medium	High	Controls and substantive procedures.	Medium
26.2	Medium	High	Controls and substantive procedures.	Medium
26.3	High	High	Controls and substantive procedures.	High
27.1	High	Medium	Controls and substantive procedures.	Medium
27.2	High	Medium	Controls and substantive procedures.	Medium
27.3	High	Medium	Controls and substantive procedures.	Medium
28.1	Low	Medium	Controls and substantive procedures.	Medium
28.2 & 28.3	Low	Medium	Controls and substantive procedures.	Medium
34.1	Medium	High	Controls and substantive procedures.	Medium
34.2	Medium	High	Controls and substantive procedures.	Medium
34.3	Medium	High	Controls and substantive procedures.	Medium
35.1	Medium	High	Controls and substantive procedures.	Medium
37.2	Low	Low	Substantive procedures only.	Low
38	High	Medium	Controls and substantive procedures.	Medium
39.1	Medium	High	Controls and substantive procedures.	Medium
39.2	Medium	High	Controls and substantive procedures.	Medium
39.3	Medium	High	Shifted to controls only due to management-identified issues.	Medium

40.12	Low	Medium	Controls and substantive procedures.	Low
41.1	Medium	Low	Controls and substantive procedures.	Low
41.2 - Initial	Medium	Low	Controls and substantive procedures.	Low
41.2 – Final	Medium	Medium	Controls and substantive procedures.	Low
41.3	Medium	Low	Controls and substantive procedures.	Low
41.4	Medium	Low	Controls and substantive procedures.	Low
41.5 - Initial	Medium	Low	Controls and substantive procedures.	Low
41.5 – Final	Medium	Medium	Controls and substantive procedures.	Low
41.6	Medium	Low	Controls and substantive procedures.	Low
41.7	Medium	Low	Controls and substantive procedures.	Low
42.1	Medium	Low	Controls and substantive procedures.	Low
42.2	Medium	High	Shifted to controls only.	High
42.3	Medium	High	Controls and substantive procedures.	Medium

Appendix 6 - Documents attesting that the auditing organisation complies with the obligations laid down in Article 37.3.a through 37.3.c

DSA Annex

Illustrative Response

Documents attesting that the auditing organisation complies with the obligations laid down in Article 37.3.a of Regulation (EU) 2022/2065.

D&T is required to be independent and to meet other ethical responsibilities in accordance with the Code of Professional Conduct established by the American Institute of Certified Public Accountants (“AICPA”) and the International Ethics Standards Board of Accountants’ Code of Ethics for Professional Accountants (including International Independence Standards). D&T has complied with those requirements. D&T applied the Statements on Quality Control Standards established by the AICPA and the International Standards on Quality Management issued by the IAASB and, accordingly, maintains a comprehensive system of quality control.

Additionally, pursuant to Article 37.3.a, we confirm that we have not performed non audit services related to the subject matter of this engagement. Further, we have been the auditor of the DSA for LinkedIn starting 2024. Lastly, we confirm that we are not receiving a contingent fee based on the outcome of this audit

Documents attesting that the auditing organisation complies with the obligations laid down in Article 37.3.b of Regulation (EU) 2022/2065.

In compliance with Article 37.3.b, we conclude that we have the requisite knowledge, skills, and professional diligence under the relevant industry standard, i.e., ISAE/AICPA standards. We have applied these professional standards throughout the course of our engagement. The auditing team consisted of individuals certified as Chartered Accountants, Certified Public Accountants, Certified Information Systems Auditors, Certified Information Systems Security Professionals, HITRUST Certified CSF Practitioners, and Cloud Security Knowledge. The auditing team also included individuals with experience and knowledge in data science and data privacy regulations.

Documents attesting that the auditing organisation complies with the obligations laid down in Article 37.3.c of Regulation (EU) 2022/2065.

D&T had complied to be independent and meet other ethical responsibilities in accordance with the Code of Professional Conduct established by the American Institute of Certified Public Accountants (“AICPA”) and the International Ethics Standards Board of Accountants’ Code of Ethics for Professional Accountants (including International Independence Standards). D&T has complied with those requirements. D&T applied the Statements on Quality Control Standards established by the AICPA and the International Standards on Quality Management issued by the IAASB and, accordingly, maintains a comprehensive system of quality control.

D&T applies the International Standard on Quality Management I (ISQM 1) and Statements on Quality Control Standards established by the AICPA. 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.

Appendix 7 - Documentation and results of any tests performed by the auditing organisation, including as regards algorithmic systems of the audited provider.

Documentation and results of any tests performed by the auditing organisation, including as regards algorithmic systems of the audited provider

Documentation and results of any tests performed by the auditing organisation, including as regards algorithmic systems of the audited provider.	A description of the audit procedures performed, the methodologies used to assess compliance, and a justification of the choice of those procedures and methodologies can be found in Appendix 1, Section 1-5 (Audit Criteria label) in the Independent Accountant’s Report.
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For purposes of this assurance report the following terms have the meanings attributed below:

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).
Criteria	The benchmarks used to measure or evaluate the underlying subject matter.
Engagement risk	The risk that the practitioner expresses an inappropriate conclusion when the subject matter information is materially misstated.
Examination Period	The period in scope of the assurance engagement.
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.
Intended users	The individual(s) or organization(s), or group(s) thereof that the practitioner expects will use the assurance report.
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.
Practitioner	The individual(s) conducting the engagement (usually the engagement partner or other members of the engagement team, or, as applicable, the firm).
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.
Professional skepticism	An attitude that includes a questioning mind, being alert to conditions which may indicate possible misstatement, and a critical assessment of evidence.
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.
Subject matter	The phenomenon that is measured or evaluated by applying criteria.
Subject matter information	The outcome of the measurement or evaluation of the underlying subject matter against the criteria, i.e., the information that results from applying the criteria to the underlying subject matter.

Source used: ISAE 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information