



LinkedIn Ireland
Unlimited Company

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Dublin 2
Ireland

Registered in Ireland
Company Number: 477441

Year Two Digital Services Act Audit Implementation Report

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SECTION A: General Information

1. Audited provider: LinkedIn Ireland Unlimited Company ("LinkedIn").
2. Address of the audited provider: 5 Wilton Park, Dublin 2, Ireland.
3. Audit report on which this implementation report is based
Date of adoption of the audit report:
LinkedIn's Digital Services Act (DSA) and Code of Conduct on Countering Illegal Hate Speech Online (Hate Speech CoC) Audit Report, received August 25, 2025.
Reference to the audit report (for example an URL):
N/A until November 2025.
4. Information on the underlying audit and the involved parties (refer to sections A and B of the audit report of reference):
Auditor: Deloitte & Touche LLP.
Audited Organization: LinkedIn Ireland Unlimited Company.
5. Does the audit implementation report refer to an audit report on compliance with all the obligations and commitments pursuant to Article 37(1) of Regulation (EU) 2022/2065 applicable to the audited provider?
Yes.
6. Where applicable, references to other audit reports resulting from audits pursuant to Article 37 of Regulation (EU) 2022/2065 that the audited provider is or will be subject to concerning the audited period:
N/A.

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

B.1- Article 14.1

1. Measures to implement the operational recommendation:
 - 1.1 Planned measure(s)
 - a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): LinkedIn will implement the auditor's recommendations regarding enhancing the descriptions provided within our Terms and Conditions related to the complaint process.
 - b) Timing for implementation: December 31, 2025.
 - 1.2 Measures taken since the end of the period on which the audit report is based
 - a) Description of the measures: N/A.
 - b) Time when the measure(s) were implemented or are planned to be implemented: December 31, 2025.
 - c) Result (include references to external resources, for example links to websites, as applicable): Updates to <https://www.linkedin.com/help/linkedin/answer/a1441505>.
 - d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable: N/A.
 - 1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls: N/A.
2. Reasons for not implementing the recommendation, if applicable
 - a) Justification for not implementing the recommendation: N/A.
 - b) Alternative measure(s) taken to achieve compliance: N/A.

B.2- Articles 14.4, 20.4, and Hate Speech CoC 2.2

1. Measures to implement the operational recommendation:

1.1 Planned measure(s)

- a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): LinkedIn has numerous bi-weekly, monthly, and quarterly meetings, at all levels of the organization, focused on keeping its platform safe, trusted, and professional. It maintains and has produced adequate records of those in the ordinary course. During its audit, Deloitte identified that certain calendar invites were deleted, even though LinkedIn provided meeting minutes (along with metadata) for the associated meetings. LinkedIn's understands the comment relates to the ease of substantiating evidence rather than substantive DSA compliance and will evaluate this further in consultation with Deloitte by April 1, 2026.
- b) Timing for implementation: April 1, 2026.

1.2 Measures taken since the end of the period on which the audit report is based

- a) Description of the measures: LinkedIn is in regular communication with its auditor regarding evidence related to the audit.
- b) Time when the measure(s) were implemented or are planned to be implemented: April 1, 2026.
- c) Result (include references to external resources, for example links to websites, as applicable): Potentially different audit evidence to be provided by LinkedIn to its auditor.
- d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable: N/A.

1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls: N/A.

2. Reasons for not implementing the recommendation, if applicable

- a) Justification for not implementing the recommendation: N/A.
- b) Alternative measure(s) taken to achieve compliance: N/A.

B.3- Articles 15.1, 24.1(b), and 42.2

1. Measures to implement the operational recommendation:
 - 1.1 Planned measure(s)
 - a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): LinkedIn has established processes and documentation to ensure the completeness and accuracy of the metrics contained in its transparency report. LinkedIn recently implemented new technology that will augment its “completeness and accuracy” evidence in successive audits. LinkedIn will discuss this enhancement with Deloitte prior to April 1, 2026.
 - b) Timing for implementation: April 1, 2026.
 - 1.2 Measures taken since the end of the period on which the audit report is based
 - a) Description of the measures: LinkedIn is in regular communication with its auditor regarding evidence related to the audit.
 - b) Time when the measure(s) were implemented or are planned to be implemented: April 1, 2026.
 - c) Result (include references to external resources, for example links to websites, as applicable): Potentially different audit evidence to be provided by LinkedIn to its auditor.
 - d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable: N/A.
 - 1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls: N/A.
2. Reasons for not implementing the recommendation, if applicable
 - a) Justification for not implementing the recommendation: N/A.
 - b) Alternative measure(s) taken to achieve compliance: N/A.

B.4- Article 16.1 and Hate Speech CoC 2.1

1. Measures to implement the operational recommendation:

1.1 Planned measure(s)

- a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): LinkedIn will consider Deloitte's recommendation regarding the user friendliness of its user interface related to reporting policy violations and make a determination about whether changes are warranted.
- b) Timing for implementation: May 31, 2026.

1.2 Measures taken since the end of the period on which the audit report is based

- a) Description of the measures: Because there is overlap between policy violations and EU laws, LinkedIn provides its members a choice when reporting and has already implemented automated routing based on whether a member chooses to report a piece of content as a policy violation or as illegal under EU law.
- b) Time when the measure(s) were implemented or are planned to be implemented: May 31, 2026.
- c) Result (include references to external resources, for example links to websites, as applicable): Any changes to LinkedIn's user interface will be publicly viewable.
- d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable: N/A.

1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls: N/A.

2. Reasons for not implementing the recommendation, if applicable

- a) Justification for not implementing the recommendation: N/A.
- b) Alternative measure(s) taken to achieve compliance: N/A.

B.5- Article 20.3

1. Measures to implement the operational recommendation:
 - 1.1 Planned measure(s)
 - a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): LinkedIn will evaluate this recommendation and will adjust its approach if risk, usage patterns, or regulatory guidance indicate that changes are appropriate.
 - b) Timing for implementation: May 31, 2026.
 - 1.2 Measures taken since the end of the period on which the audit report is based
 - a) Description of the measures: N/A.
 - b) Time when the measure(s) were implemented or are planned to be implemented: May 31, 2026.
 - c) Result (include references to external resources, for example links to websites, as applicable): Any changes to LinkedIn's content appeal flow will be publicly available.
 - d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable: N/A.
 - 1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls: N/A.
2. Reasons for not implementing the recommendation, if applicable
 - a) Justification for not implementing the recommendation: N/A.
 - b) Alternative measure(s) taken to achieve compliance: N/A.

B.6- Article 22.1

1. Measures to implement the operational recommendation:
 - 1.1 Planned measure(s)
 - a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): LinkedIn will continue to monitor the process, including access and regulatory guidance, and will reassess this control by April 1, 2026, implementing enhancements if warranted to maintain effectiveness and proportionality.
 - b) Timing for implementation: April 1, 2026.
 - 1.2 Measures taken since the end of the period on which the audit report is based
 - a) Description of the measures: Access to systems that would store such reports is already restricted to designated Legal personnel under the oversight of Legal leadership.
 - b) Time when the measure(s) were implemented or are planned to be implemented: April 1, 2026.
 - c) Result (include references to external resources, for example links to websites, as applicable): Potential change to an audit control.
 - d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable: N/A.
 - 1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls: N/A.
2. Reasons for not implementing the recommendation, if applicable
 - a) Justification for not implementing the recommendation: N/A.
 - b) Alternative measure(s) taken to achieve compliance: N/A.

B.7- Articles 23.2 and 23.3

1. Measures to implement the operational recommendation:
 - 1.1 Planned measure(s)
 - a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): LinkedIn will define “frequently” under Article 23.2, and document a process to conduct periodic reviews as needed to determine suspension per the factors set forth in Article 23.3.
 - b) Timing for implementation: May 31, 2026.
 - 1.2 Measures taken since the end of the period on which the audit report is based
 - a) Description of the measures: LinkedIn has already provided industry-standard “completeness and accuracy” evidence but will continue to discuss this issue with Deloitte.
 - b) Time when the measure(s) were implemented or are planned to be implemented: May 31, 2026.
 - c) Result (include references to external resources, for example links to websites, as applicable): N/A.
 - d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable: N/A.
 - 1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls: N/A.
2. Reasons for not implementing the recommendation, if applicable
 - a) Justification for not implementing the recommendation: N/A.
 - b) Alternative measure(s) taken to achieve compliance: N/A.

B.8- Article 25.1

1. Measures to implement the operational recommendation:

1.1 Planned measure(s)

- a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): LinkedIn will implement more frequent reviews and will assess whether any additional evidence is required above and beyond the processes it has in place to prevent the introduction of deceptive patterns.
- b) Timing for implementation: December 31, 2025.

1.2 Measures taken since the end of the period on which the audit report is based

- a) Description of the measures: N/A.
- b) Time when the measure(s) were implemented or are planned to be implemented: December 31, 2025.
- c) Result (include references to external resources, for example links to websites, as applicable): Potentially different audit evidence to be provided by LinkedIn to its auditor.
- d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable: N/A.

1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls: N/A.

2. Reasons for not implementing the recommendation, if applicable

- a) Justification for not implementing the recommendation: N/A.
- b) Alternative measure(s) taken to achieve compliance: N/A.

B.9- Article 35.1

1. Measures to implement the operational recommendation:

1.1 Planned measure(s)

- a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): Deloitte recommends “LinkedIn to formalize the processes to support completeness and accuracy” and “enhance accountability and consistency.” LinkedIn will discuss this issue with Deloitte to understand if it has concrete guidance that could operationalize this recommendation.
- b) Timing for implementation: April 1, 2026.

1.2 Measures taken since the end of the period on which the audit report is based

- a) Description of the measures: LinkedIn has already provided industry-standard “completeness and accuracy” evidence.
- b) Time when the measure(s) were implemented or are planned to be implemented: April 1, 2026.
- c) Result (include references to external resources, for example links to websites, as applicable): N/A.
- d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable: N/A.

1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls: N/A.

2. Reasons for not implementing the recommendation, if applicable

- a) Justification for not implementing the recommendation: N/A.
- b) Alternative measure(s) taken to achieve compliance: N/A.

B.10 - Article 40.12

1. Measures to implement the operational recommendation:
 - 1.1 Planned measure(s)
 - a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): Deloitte was unable to identify any actual deficiencies with the detailed evidence relating to the researcher requests received and processed by LinkedIn. Nonetheless, LinkedIn will discuss this issue with Deloitte.
 - b) Timing for implementation: April 1, 2026.
 - 1.2 Measures taken since the end of the period on which the audit report is based
 - a) Description of the measures: N/A.
 - b) Time when the measure(s) were implemented or are planned to be implemented: April 1, 2026.
 - c) Result (include references to external resources, for example links to websites, as applicable): N/A.
 - d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable: N/A.
 - 1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls: N/A.
2. Reasons for not implementing the recommendation, if applicable
 - a) Justification for not implementing the recommendation: N/A.
 - b) Alternative measure(s) taken to achieve compliance: N/A.

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

See B.2 and B.4 above.

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

N/A.