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Non-Confidential

Infinite Styles Services Co. Ltd,
1-2 Victoria Building, Haddington
Road, Dublin 4, Ireland

29.09.2025

European Commission
Director-General for Communications Networks,
Content and Technology Digital Services Act Team
51, Rue de la Loi
Etterbek, 1040
Belgium

Coimisiún na Meán
1 Shelbourne Buildings, Shelbourne Road,
Dublin 4, D04 NP20
Ireland

By email only to: cnect-dsa-registry@ec.europa.eu and dsa@cnam.ie

Dear DG CNECT DSA Team and Coimisiún na Meán,

DSA AUDIT IMPLEMENTATION REPORT

Submission to the European Commission pursuant to Article 42(4) of the Digital Services Act

On 29 August 2025, Infinite Styles Services Co., Ltd. ("ISSL", "we", "our") submitted our first DSA Assurance Report ("**Audit Report**") in respect of **SHEIN marketplace** available in the EU ("**SHEIN Marketplace**"), covering the period from 26 August 2024 to 30 June 2025.

In accordance with Article 37(4)(h) of the Regulation (EU) 2022/2065 of the European Parliament and the Council of 19 October 2022 on a Single Market for Digital Services ("**Digital Services Act**" or "**DSA**"), the Audit Report set out the Auditor's operational recommendations on measures to strengthen ISSL's controls and processes in respect of SHEIN Marketplace, together with the recommended timeframe for their implementation. Pursuant to Article 37(6) of the DSA, we have now prepared and adopted the attached audit implementation report ("**Audit Implementation Report**"), which outlines our approach to the specific measures.

We have prepared this Audit Implementation Report in line with the template set out in Article 6 of Commission's Delegated Regulation (EU) 2024/436. Accordingly, the report follows the prescribed structure and provides details of (i) measures to implement the auditor's recommendations, (ii) measures already taken since the end of the audit period, and (iii) any adjustments to benchmarks for compliance and internal controls. This ensures that our report aligns with both the requirements of Article 42(4) of the DSA and the Commission's expectations for consistency across designated platforms.

By way of context, since 2012, the SHEIN brand has operated as a global online fashion and lifestyle retail store offering women's and men's apparel and accessories, childrenswear, and home décor. In August 2023, ISSL launched the SHEIN Marketplace, enabling third-party sellers to offer their products alongside SHEIN's own retail offering. We believe we have a unique opportunity, as an online

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marketplace, to connect customers with products in a transformative way. Our mission remains focused on building and maintaining user trust by providing a safe and reliable online marketplace, ensuring that our users return to us in the future.

This was ISSL's first year undergoing a DSA audit, and we are reassured that the overwhelming majority of findings were positive across the obligations assessed. This outcome reflects the significant time and effort invested across the business to ensure that our processes are aligned with, and meet, the requirements of the DSA. As expected, the auditor also made several recommendations for further improvement. We welcome these recommendations and are committed to fully addressing each of them. We see this as an opportunity to further strengthen our processes and systems, and to demonstrate compliance in a way that is both auditable and transparent. Since receiving the Audit Report, we have already begun implementing improvement plans to put the recommendations into practice.

Demonstrating compliance with the DSA requires not only meeting the obligations but also doing so consistently throughout the audit period. The determination of what constitutes sufficient appropriate evidence to demonstrate compliance may naturally involve some interpretation. Differences in perspective between a platform's internal assessment of what constitutes sufficient evidence and an auditor's methodology present an opportunity to better align expectations and further strengthen the effectiveness of our compliance framework. As the DSA audit framework continues to mature, we expect these nuances will become clearer, and we welcome further guidance from the Commission to help drive greater consistency and predictability in the process.

We have prepared this Audit Implementation Report for the benefit of the Digital Services Coordinator of Ireland and the European Commission in accordance with Article 42(4) of the DSA, and we will make publicly available a non-confidential version within three months of submitting our Audit Report. Lastly, we hope this Audit Implementation Report demonstrates our ongoing commitment to the recipients of SHEIN Marketplace, both customers and traders.

Sincerely,

[Confidential]

[Confidential]
Director, ISSL

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DSA AUDIT IMPLEMENTATION REPORT

**Submission to the European Commission pursuant to
Article 42(4) of the Digital Services Act**

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TEMPLATE FOR THE AUDIT IMPLEMENTATION REPORT REFERRED TO IN ARTICLE 6 (OF THE COMMISSION DELEGATED REGULATION (EU) 2024/436)

1. SECTION A: General Information

1. Audited provider:
Infinite Styles Services Co, Ltd.
2. Address of the audited provider:
1-2 Victoria Buildings Haddington Road, Dublin 4, Dublin D04 XN32
3. Audit report on which this implementation report is based <i>Date of adoption of the audit report:</i> <i>Reference to the audit report (for example an URL):</i>
Date of adoption of the audit report: 29 August 2025 Reference to the audit report (for example an URL): Independent practitioner's assurance report concerning Regulation (EU) 2022/2065, the Digital Services Act (DSA), dated 29 August 2025 and to be published at www.shein.com/ .
4. Information on the underlying audit and the involved parties (refer to sections A and B of the audit report of reference):
<i>(See pages 113 to 115 of the independent practitioner's assurance report concerning Regulation (EU) 2022/2065, the Digital Services Act (DSA), dated 29 August 202 for full details)</i>
<u>SECTION A</u>
1. Audited service: SHEIN online marketplace for EU
2. Audited provider: Infinite Styles Services Co, Ltd ("ISSL")
3. Address of the audited provider: 1-2 Victoria Buildings Haddington Road, Dublin 4, Dublin D04 XN32
4. Point of contact of the audited provider: [Confidential] (Head of DSA Compliance Function)
5. Scope of the audit: <i>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</i>
i. Compliance with Regulation (EU) 2022/2065: Obligations set out in Chapter III of Regulation (EU) 2022/2065

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Audited obligation: A listing of the audited obligations can be found in Appendix 1, Section 1 - 5 (Audit Criteria label) in the Independent Practitioner's Assurance Report

Period Covered: 26 August 2024 to 30 June 2025

ii. Compliance with codes of conduct and crisis protocols: Not applicable ('N.A.')

6. a. Audit start date: 26 August 2024

b. Audit end date: 30 June 2025

SECTION B

1. Name(s) of organization(s) 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: 6 Shenton Way OUE Downtown 2, #33-00, Singapore 068809. All members of the auditing team were employees of Deloitte & Touche LLP or other member firms of Deloitte Touche Tohmatsu Limited

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/No (if "No", indicate which obligations and commitments are covered in the audit report of reference)

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.

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2. SECTION B: Follow-up to the operational recommendations concerning audited obligations set out in Chapter III of the Regulation (EU) 2022/206

B.1. Recommendations(s) for Article 15.1

1. Measures to implement the operational recommendation
ISSL agrees to put in place measures to implement the auditor's recommendations, as set out in the audit report (see Section 1.1 below for a description of these measures).
1.1. Planned measure(s)
(a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
ISSL will implement a new standard operating procedure (" SOP ") that formalises the process and method for accurately recording Member State Orders using the initial date of receipt.
(b) Timing for implementation:
31 October 2025.
1.2. Measures taken since the end of the period on which the audit report is based
a) Description of the measures:
ISSL is in the process of drafting an SOP to clarify roles and responsibilities for the processing of Member State Orders submitted through alternative channels. The key elements of these measures have already been communicated to personnel responsible for recording the initial receipt date of Member State Orders.
b) Time when the measure(s) were implemented or are planned to be implemented:
The measures are currently in the process of being implemented. For further details, please refer to section 1.2(a).
c) Result (include references to external resources, for example links to websites, as applicable):
The measures are currently in the process of being implemented. For further details, please refer to section 1.2(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:
The introduction of the SOP implements the recommendations from the audit report by formalising and standardising the process for recording Member State Orders received

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through alternative channels. By clearly setting out roles, responsibilities, and procedures, the SOP ensures that all relevant personnel follow a consistent approach.

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. - ISSL agrees with the auditor's recommendations.

b) Alternative measure(s) taken to achieve compliance:

N.A.

B.2. Recommendation(s) for Article 16.4

1. Measures to implement the operational recommendation
ISSL agrees to put in place measures to implement the auditor's recommendations, as set out in the audit report (see Section 1.1 below for a description of these measures).
1.1. Planned measure(s)
(a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
ISSL will remind users, via an in-app message, that they must update their Shein app in order to receive an acknowledgment of receipt for any notice they submit.
(b) Timing for implementation:
31 December 2025.
1.2. Measures taken since the end of the period on which the audit report is based
a) Description of the measures:
It is not technically feasible for users of app versions prior to 26 August 2024 to receive confirmation that their notices have been received by ISSL. Instead, ISSL is implementing an alternative measure: sending in-app messages to users with older app versions, informing them that they must update the Shein app to receive acknowledgment of receipt for any notice submitted.
b) Time when the measure(s) were implemented or are planned to be implemented:
The measures are currently in the process of being implemented. For further details, please refer to section 1.2(a).
c) Result (include references to external resources, for example links to websites, as applicable):
The measures are currently in the process of being implemented. For further details, please refer to section 1.2(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:
Given the technical limitations of continuing to support app versions prior to 26 August 2024, the alternative measure of sending in-app messages to users with older versions, effectively implements the recommendations from the audit report by ensuring users are informed of the need to update the app to receive acknowledgment of notices.

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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. - ISSL agrees with the auditor's recommendations.
b) Alternative measure(s) taken to achieve compliance:
N.A.

B.3. Recommendation(s) for Article 16.5

1. Measures to implement the operational recommendation
ISSL agrees to put in place measures to implement the auditor's recommendations, as set out in the audit report (see Section 1.1 below for a description of these measures).
1.1. Planned measure(s)
(a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
<p>ISSL will review the feasibility of extending the retention period of the systems' worklog to provide reasonable assurance that decision notices are sent to the correct individual or entity and within the appropriate timeframe. If deemed feasible, ISSL will then develop and implement a plan to take the necessary steps.</p> <p>Additionally, ISSL will update its email templates for decision notifications to ensure that users are clearly informed of decisions regarding their information and are made aware of the available options for redress.</p>
(b) Timing for implementation:
31 December 2025.
1.2. Measures taken since the end of the period on which the audit report is based
a) Description of the measures:
<p>ISSL is currently assessing the feasibility of extending the retention period for the systems' worklogs. In this regard, relevant stakeholders have been identified, and the requirements have been communicated to them to implement measures that are both technically feasible and aligned with the auditor's recommendation.</p> <p>ISSL is also in the process of revising its email templates for decision notifications to include the options for redress.</p>
b) Time when the measure(s) were implemented or are planned to be implemented:
The measures are currently in the process of being implemented. For further details, please refer to section 1.2(a).
c) Result (include references to external resources, for example links to websites, as applicable):
The measures are currently in the process of being implemented. For further details, please refer to section 1.2(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:

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Assessing the feasibility of, and where possible, extending the retention period of the systems' worklogs addresses the recommendations from the audit report by ensuring that decision notices are sent to the correct individual or entity within the appropriate timeframe.

Additionally, updating the email templates for decision notifications would result in users being clearly informed of decisions regarding their information and made aware of the available options for redress, therefore implementing the recommendations from the audit report.

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. - ISSL agrees with the auditor's recommendations.

b) Alternative measure(s) taken to achieve compliance:

N.A.

B.4. Recommendation(s) for Article 16.6

1. Measures to implement the operational recommendation
ISSL agrees to put in place measures to implement the auditor's recommendations, as set out in the audit report (see Section 1.1 below for a description of these measures).
1.1. Planned measure(s)
(a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
ISSL will assess the feasibility of extending the retention period of the systems' worklog. This measure is intended to provide reasonable assurance that notices are processed, and decisions are made in a timely manner, in accordance with the auditor's recommendations.
(b) Timing for implementation:
31 December 2025.
1.2. Measures taken since the end of the period on which the audit report is based
a) Description of the measures:
ISSL has initiated an assessment of the feasibility of extending the retention period of the systems' worklog. Relevant stakeholders have been informed of the requirements to identify and implement technically feasible measures that address the auditor's recommendations.
b) Time when the measure(s) were implemented or are planned to be implemented:
The measures are currently in the process of being implemented. For further details, please refer to section 1.2(a).
c) Result (include references to external resources, for example links to websites, as applicable):
The measures are currently in the process of being implemented. For further details, please refer to section 1.2(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:
Assessing the feasibility of, and where possible extending, the retention period of the systems' worklogs provides evidence that notices are processed and decisions are made in a timely manner, thereby implementing the recommendations from the audit report.

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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. - ISSL agrees with the auditor's recommendations.
b) Alternative measure(s) taken to achieve compliance:
N.A.

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B.5. Recommendation(s) for Article 17.3

1. Measures to implement the operational recommendation
ISSL agrees to put in place measures to implement the auditor's recommendations, as set out in the audit report (see Section 1.1 below for a description of these measures).
1.1. Planned measure(s)
(a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
ISSL will enhance its statement of reasons to ensure that they include information on the possibilities for out-of-court dispute settlement and judicial redress pursuant to Article 17.3(f) or, (i) for users, enhance the clarity of information available through the customer services portal on these possibilities, e.g. through clear links to existing relevant sources of information, and (ii) for sellers, include a specific referral in the statement of reasons to the Seller Portal should they wish to appeal and enhance the clarity of information available through the Seller Portal on these possibilities.
(b) Timing for implementation:
31 December 2025.
1.2. Measures taken since the end of the period on which the audit report is based
a) Description of the measures:
ISSL is in the process of revising its statement of reasons and improving relevant information resources across its support channels. This will better inform affected parties about the available remedies. Accountable stakeholders have been identified, and the key elements of these measures have already been communicated to the relevant personnel.
b) Time when the measure(s) were implemented or are planned to be implemented:
The measures are currently in the process of being implemented. For further details, please refer to section 1.2(a).
c) Result (include references to external resources, for example links to websites, as applicable):
The measures are currently in the process of being implemented. For further details, please refer to section 1.2(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:

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These measures will implement the auditor's recommendation by enhancing the statement of reasons to include information on the possibilities for out-of-court dispute settlement and judicial redress pursuant to Article 17.3(f). For users, the clarity of information available through the customer services portal will be improved, including clear links to relevant sources. For sellers, the statement of reasons will include a specific referral to the Seller Portal, and the clarity of information available there will be enhanced to support appeals. Once implemented, these measures will ensure that users and sellers are properly informed of their rights, thereby promoting compliance with the auditor's recommendation.

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. - ISSL agrees with the auditor's recommendations.

b) Alternative measure(s) taken to achieve compliance:

N.A.

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B.6. Recommendation(s) for Article 17.4

1. Measures to implement the operational recommendation
ISSL agrees to put in place measures to implement the auditor's recommendations, as set out in the audit report (see Section 1.1 below for a description of these measures).
1.1. Planned measure(s)
(a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
Please refer to Section 1.1. for Article 17.3
(b) Timing for implementation:
Please refer to Section 1.1. for Article 17.3.
1.2. Measures taken since the end of the period on which the audit report is based
a) Description of the measures:
Please refer to Section 1.2. for Article 17.3.
b) Time when the measure(s) were implemented or are planned to be implemented:
Please refer to Section 1.2. for Article 17.3.
c) Result (include references to external resources, for example links to websites, as applicable):
Please refer to Section 1.2. for Article 17.3.
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:
Please refer to Section 1.2. for Article 17.3.
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:
Please refer to Section 1.3. for Article 17.3.
2. Reasons for not implementing the recommendation, if applicable
a) Justification for not implementing the recommendation:
Please refer to Section 2 for Article 17.3.

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b) Alternative measure(s) taken to achieve compliance:

Please refer to Section 2 for Article 17.3.

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B.7. Recommendation(s) for Article 20.5

1. Measures to implement the operational recommendation
ISSL agrees to put in place measures to implement the auditor's recommendations, as set out in the audit report (see Section 1.1 below for a description of these measures).
1.1. Planned measure(s)
(a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
Please refer to Section 1.1. for Article 17.3.
(b) Timing for implementation:
Please refer to Section 1.1. for Article 17.3.
1.2. Measures taken since the end of the period on which the audit report is based
a) Description of the measures:
Please refer to Section 1.2. for Article 17.3.
b) Time when the measure(s) were implemented or are planned to be implemented:
Please refer to Section 1.2. for Article 17.3.
c) Result (include references to external resources, for example links to websites, as applicable):
Please refer to Section 1.2. for Article 17.3.
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:
Please refer to Section 1.2. for Article 17.3.
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:
Please refer to Section 1.3. for Article 17.3.
2. Reasons for not implementing the recommendation, if applicable
a) Justification for not implementing the recommendation:
Please refer to Section 2 for Article 17.3.

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b) Alternative measure(s) taken to achieve compliance:

Please refer to Section 2 for Article 17.3.

B.8. Recommendation(s) for Article 20.6

1. Measures to implement the operational recommendation
ISSL agrees to put in place measures to implement the auditor's recommendations, as set out in the audit report (see Section 1.1 below for a description of these measures).
1.1. Planned measure(s)
(a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
ISSL will create a dedicated DSA compliance training module to be made available within its internal learning platform, thereby enhance its process around documenting training attendance.
(b) Timing for implementation:
31 December 2025.
1.2. Measures taken since the end of the period on which the audit report is based
a) Description of the measures:
ISSL is in process of creating a learning program focusing on DSA compliance. Accountable stakeholders have been identified, and the key elements of these measures have already been communicated to the relevant personnel.
b) Time when the measure(s) were implemented or are planned to be implemented:
The measures are currently in the process of being implemented. For further details, please refer to section 1.2(a).
c) Result (include references to external resources, for example links to websites, as applicable):
The measures are currently in the process of being implemented. For further details, please refer to section 1.2(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:
The rollout of a learning program on DSA compliance, with targeted participation and documented attendance, implements the audit report's recommendations to enhance the accuracy and completeness of training records.
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:

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N.A.
2. Reasons for not implementing the recommendation, if applicable
a) Justification for not implementing the recommendation:
N.A. - ISSL agrees with the auditor's recommendations.
b) Alternative measure(s) taken to achieve compliance:
N.A.

B.9. Recommendation(s) for Article 22.6

1. Measures to implement the operational recommendation
ISSL agrees to put in place measures to implement the auditor's recommendations, as set out in the audit report (see 1 Section 1.2 below for a description of these measures).
1.1. Planned measure(s)
(a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
ISSL will update the Trusted Flaggers Standard Operating Procedure to include further detail on the procedures for tracking and monitoring significant numbers of insufficiently precise, inaccurate, or inadequately substantiated notices or complaints, as well as the process for communicating the necessary information, including explanations and documentation, to the Digital Services Coordinator pursuant to Article 22.6.
(b) Timing for implementation:
31 December 2025.
1.2. Measures taken since the end of the period on which the audit report is based
a) Description of the measures:
ISSL is in the process of updating the Trusted Flaggers Standard Operating Procedure to include further detail on the procedures for tracking and monitoring significant numbers of insufficiently precise, inaccurate, or inadequately substantiated notices or complaints, as well as the process for communicating the necessary information, including explanations and documentation, to the Digital Services Coordinator pursuant to Article 22.6.
b) Time when the measure(s) were implemented or are planned to be implemented:
The measures are currently in the process of being implemented. For further details, please refer to section 1.2(a).
c) Result (include references to external resources, for example links to websites, as applicable):
The measures are currently in the process of being implemented. For further details, please refer to section 1.2(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:
The updated Trusted Flaggers SOP will introduce procedures for tracking and monitoring insufficiently precise, inaccurate, or unsubstantiated notices, and for

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reporting the necessary information, explanations, and documentation to the Digital Services Coordinator under Article 22.6. The measures implement the recommendations from the audit report and constitute compliance, as they address all obligations set out in Article 22.6

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. - ISSL agrees with the auditor's recommendations.

b) Alternative measure(s) taken to achieve compliance:

N.A.

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B.10. Recommendation(s) for Article 23.1

1. Measures to implement the operational recommendation
ISSL agrees to put in place measures to implement the auditor's recommendations, as set out in the audit report (see Section 1.2 below for a description of these measures).
1.1. Planned measure(s)
(a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
Measures have been implemented (see section 1.2 below for details)
(b) Timing for implementation:
Measures have been implemented (see section 1.2 below for details)
1.2. Measures taken since the end of the period on which the audit report is based
a) Description of the measures:
ISSL has updated its relevant SOP against the misuse of the SHEIN Platform to reflect the procedures for tracking and monitoring users who frequently post manifestly illegal content. In particular, the SOP reflects that the moderation team will keep track of users who frequently post manifestly illegal content.
b) Time when the measure(s) were implemented or are planned to be implemented:
25 September 2025.
c) Result (include references to external resources, for example links to websites, as applicable):
The result is evidenced in the form of the updated SOP.
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:
The measures implement the recommendations from the audit report and constitute compliance, as they address all obligations set out in Article 23.1.
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

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a) Justification for not implementing the recommendation:
N.A. - ISSL agrees with the auditor's recommendations.
b) Alternative measure(s) taken to achieve compliance:
N.A.

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B.11. Recommendation(s) for Article 23.2

1. Measures to implement the operational recommendation
ISSL agrees to put in place measures to implement the auditor's recommendations, as set out in the audit report (see Section 1.2 below for a description of these measures).
1.1. Planned measure(s)
(a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
Measures have been implemented (see Section 1.2 below).
(b) Timing for implementation:
Measures have been implemented (see Section 1.2 below).
1.2. Measures taken since the end of the period on which the audit report is based
a) Description of the measures:
ISSL has added further detail to the relevant SOP against the misuse of the SHEIN Platform regarding the tracking and monitoring of users who frequently submit manifestly unfounded notices or complaints. Specifically, the SOP clarifies that the moderation team will monitor users who repeatedly submit such notices or complaints about illegal content.
b) Time when the measure(s) were implemented or are planned to be implemented:
25 September 2025.
c) Result (include references to external resources, for example links to websites, as applicable):
The result is evidenced in the form of the updated SOP.
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:
The measures implement the recommendations from the audit report and constitute compliance, as they address all obligations set out in Article 23.2
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

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a) Justification for not implementing the recommendation:
N.A. - ISSL agrees with the auditor's recommendations.
b) Alternative measure(s) taken to achieve compliance:
N.A.

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B.12. Recommendation(s) for Article 23.3

1. Measures to implement the operational recommendation
ISSL agrees to put in place measures to implement the auditor's recommendations, as set out in the audit report (see Section 1.1 below for a description of these measures).
1.1. Planned measure(s)
(a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
Measures have been implemented (see Section 1.2 below).
(b) Timing for implementation:
Measures have been implemented (see Section 1.2 below).
1.2. Measures taken since the end of the period on which the audit report is based
a) Description of the measures:
ISSL has added further detail to the relevant SOP against the misuse of the SHEIN Platform regarding how it assesses the gravity of misuses, including the nature of illegal content and their consequences, as well as, where identifiable, the intent of the service recipient, individual, entity, or complainant.
b) Time when the measure(s) were implemented or are planned to be implemented:
25 September 2025
c) Result (include references to external resources, for example links to websites, as applicable):
The result is evidenced in the form of the updated SOP.
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:
The measures implement the recommendations from the audit report and constitute compliance, as they address all obligations set out in Article 23.2
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

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a) Justification for not implementing the recommendation:
N.A. - ISSL agrees with the auditor's recommendations.
b) Alternative measure(s) taken to achieve compliance:
N.A.

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B.13. Recommendation(s) for Article 23.4

1. Measures to implement the operational recommendation
ISSL agrees to put in place measures to implement the auditor's recommendations, as set out in the audit report (see Section 1.1 below for a description of these measures)
1.1. Planned measure(s)
(a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
ISSL will update its Shein Marketplace General Conditions of Use and Reviews Policy to provide clear and detailed information on its policy regarding the misuse referred to in Article 23.2, including examples of the facts and circumstances considered when determining whether certain behaviour constitutes misuse, as well as the corresponding duration of any suspension.
(b) Timing for implementation:
31 December 2025.
1.2. Measures taken since the end of the period on which the audit report is based
a) Description of the measures:
ISSL is in the process of updating its Shein Marketplace General Conditions of Use and Product Reviews Policy to provide a clear and detailed explanation of its policy regarding the misuse referred to in Article 23.2, including examples of the facts and circumstances ISSL considers when assessing whether certain behaviour constitutes misuse, as well as the duration of any suspension.
b) Time when the measure(s) were implemented or are planned to be implemented:
The measures are currently in the process of being implemented. For further details, please refer to section 1.2(a).
c) Result (include references to external resources, for example links to websites, as applicable):
The measures are currently in the process of being implemented. For further details, please refer to section 1.2(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:
Updating the Shein Marketplace General Conditions of Use and Product Reviews Policy implements the recommendations from the audit report and ensures compliance with

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ISSL's policy regarding misuse, as it provides the transparency required under Article 23.4.
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. - ISSL agrees with the auditor's recommendations.
b) Alternative measure(s) taken to achieve compliance:
N.A.

B.14. Recommendation(s) for Article 24.5

1. Measures to implement the operational recommendation
ISSL agrees to put in place measures to implement the auditor's recommendations, as set out in the audit report (see Section 1.2 below for a description of these measures).
1.1. Planned measure(s)
(a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
ISSL will put in place a new SOP to clarify roles and responsibilities across relevant systems for verifying the completeness of data uploads to the EU DSA Transparency Database. Key elements of the SOP have already been communicated to the relevant personnel.
(b) Timing for implementation:
31 December 2025.
1.2. Measures taken since the end of the period on which the audit report is based
a) Description of the measures:
ISSL is in the process of drafting a new SOP to clarify roles and responsibilities across relevant systems for verifying the completeness of data uploads to the DSA Transparency Database. This aligns with the auditor's recommendation that ISSL enhance its processes and controls for reporting Statements of Reasons to the European Commission database, ensuring that all Statements of Reasons are reported without undue delay. Key elements of the SOP have already been communicated to the relevant personnel.
b) Time when the measure(s) were implemented or are planned to be implemented:
The measures are currently in the process of being implemented. For further details, please refer to section 1.2(a).
c) Result (include references to external resources, for example links to websites, as applicable):
The measures are currently in the process of being implemented. For further details, please refer to section 1.2(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:
The SOP formalises and standardises the process for verifying the completeness of data uploaded into the EU DSA Transparency Database. By clearly defining roles,

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responsibilities, and procedures, the SOP ensures a consistent and auditable approach, implementing the recommendations from the audit report.
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:
The introduction of the SOP will strengthen internal controls by ensuring that all relevant personnel follow a standardised process for data validation.
2. Reasons for not implementing the recommendation, if applicable
a) Justification for not implementing the recommendation:
N.A. - ISSL agrees with the auditor's recommendations.
b) Alternative measure(s) taken to achieve compliance:
N.A.

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B.15. Recommendation(s) for Article 27.2

1. Measures to implement the operational recommendation
ISSL agrees to put in place measures to implement the auditor's recommendations, as set out in the audit report (see Section 1.1 below for a description of these measures).
1.1. Planned measure(s)
(a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
ISSL will update it's User Ranking Policy to further articulate the dynamic nature of the outcomes of product ranking influenced by main parameters.
(b) Timing for implementation:
31 October 2025.
1.2. Measures taken since the end of the period on which the audit report is based
a) Description of the measures:
ISSL is in the process of reviewing its User Ranking Policy. Information is being gathered from relevant system owners with a view to explaining, within the User Ranking Policy, how the dynamic nature of the recommender's output is influenced by the commercial model's output predictions rather than solely by preset weights.
b) Time when the measure(s) were implemented or are planned to be implemented:
The measures are currently in the process of being implemented. For further details, please refer to section 1.2(a).
c) Result (include references to external resources, for example links to websites, as applicable):
The measures are currently in the process of being implemented. For further details, please refer to section 1.2(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:
Providing additional details within the User Ranking Policy on the dynamic nature of the recommender system will enhance transparency about the dynamic results.
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:
N.A.

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2. Reasons for not implementing the recommendation, if applicable
a) Justification for not implementing the recommendation:
N.A. - ISSL agrees with the auditor's recommendations.
b) Alternative measure(s) taken to achieve compliance:
N.A.

B.16. Recommendation(s) for Article 28.1

1. Measures to implement the operational recommendation
<p>ISSL will strengthen the documentation of its risk assessment methodology for protection of minors, including:</p> <ul style="list-style-type: none"> • Risk identification and mapping of relevant scenarios. • Scenario analysis and testing of underlying assumptions. • Evaluation of whether each mitigation measure is appropriate and proportionate to the severity of the risks identified.
1.1. Planned measure(s)
(a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
<p>As part of its systemic risk assessment framework, ISSL will incorporate enhanced documentation procedures specifically for risks to minors. These enhancements will ensure that the rationale for each mitigation measure is fully captured and assessed against the severity of identified risks.</p>
(b) Timing for implementation:
31 December 2025
1.2. Measures taken since the end of the period on which the audit report is based
a) Description of the measures:
<p>ISSL has already begun enhancing the documentation of risks to minors as part of its second Risk Assessment report, submitted on 29 August 2025. This includes a more detailed assessment of risk scenarios and the proportionality of mitigation measures. In addition, ISSL's implementation of continuous risk assessment of new features and functionalities documents how the protection of minors has been considered, with corresponding mitigation measures also documented.</p>
b) Time when the measure(s) were implemented or are planned to be implemented:
See Section 1.1. above
c) Result (include references to external resources, for example links to websites, as applicable):
See second Risk Assessment Report submitted 29 August 2025.
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:

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The enhanced documentation ensures that risks to minors are systematically identified, tested, and assessed. By embedding this process into both the annual systemic risk assessment and the continuous risk assessment of new features and functionalities, ISSL demonstrates that the protection of minors is consistently and proactively considered. This approach implements the recommendations from the audit report.

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

Please refer to the below Sections 1.4. for Articles 34.1 to 34.3 and 35.1.

2. Reasons for not implementing the recommendation, if applicable

a) Justification for not implementing the recommendation:

N.A. - ISSL agrees to implement the recommendations.

b) Alternative measure(s) taken to achieve compliance:

N.A.

B.17. Recommendation(s) for Article 34.1

1. Measures to implement the operational recommendation
ISSL agrees to put in place measures to implement the auditor's recommendations, as set out in the audit report (see Section 1.1 below for a description of these measures).
1.1. Planned measure(s)
(a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
<p>ISSL will strengthen its documentation, approach, and overall framework for conducting the systemic risk assessment through the following measures:</p> <ul style="list-style-type: none"> • Adoption of risk matrices assessing probability, severity, and mitigation measure effectiveness to evaluate systemic risks. • Use of DSA Transparency Reporting to inform ISSL's understanding of risks and the effectiveness of mitigation measures. • Application of the new matrices to evaluate inherent risk scores, corresponding mitigation measures, and final risk ratings for accuracy and consistency. • Systematic review and rating of all potential systemic risks set out in Article 34 of the DSA across the full scope of the marketplace, including platform features, functionalities, interface design, and recommender systems. • Assessment of current mitigation measures pursuant to Article 35 of the DSA, mapping them against systemic risks to evaluate their proportionality and effectiveness.
(b) Timing for implementation:
31 December 2025.
1.2. Measures taken since the end of the period on which the audit report is based
a) Description of the measures:
See Section 1.1. above.
b) Time when the measure(s) were implemented or are planned to be implemented:
ISSL has already taken the measures outlined in Section 1.1 above as part of its second Risk Assessment report submitted 29 August 2025.
c) Result (include references to external resources, for example links to websites, as applicable):
The Risk Assessment Report has been submitted to the European Commission and the Irish DSC.

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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:
Formalising and strengthening the documentation, methodology, and framework for conducting the systemic risk assessment implements the recommendations from the audit report. These measures ensure compliance by enhancing the transparency, consistency, and reliability of the risk assessment process.
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. - ISSL agrees with the auditor's recommendations.
b) Alternative measure(s) taken to achieve compliance:
N.A.

B.18. Recommendation(s) for Article 34.2

1. Measures to implement the operational recommendation
ISSL agrees to put in place measures to implement the auditor's recommendations, as set out in the audit report (see Section 1.1 below for a description of these measures).
1.1. Planned measure(s)
(a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
ISSL will strengthen the documentation supporting its assessment of how the factors set out in Article 34.2(a)–(e) influence systemic risks.
(b) Timing for implementation:
31 December 2025.
1.2. Measures taken since the end of the period on which the audit report is based
a) Description of the measures:
ISSL has already addressed the measures outlined in Section 1.1 above as part of its second Risk Assessment report submitted 29 August 2025
b) Time when the measure(s) were implemented or are planned to be implemented:
See Section 1.1. above.
c) Result (include references to external resources, for example links to websites, as applicable):
The Risk Assessment Report has been submitted to the European Commission and the Irish DSC.
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:
Strengthening the documentation supporting the assessment of how the factors in Article 34.2(a)–(e) influence systemic risks implements the recommendations from the audit report. Once implemented, this measure ensures compliance by providing a clear and verifiable record of the methodology used.
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:

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Strengthening the documentation supporting assessment of how the factors set out in Article 34.2(a)–(e) influence implements audit recommendations and ensures compliance.

2. Reasons for not implementing the recommendation, if applicable

a) Justification for not implementing the recommendation:

N.A. - ISSL agrees with the auditor's recommendations

b) Alternative measure(s) taken to achieve compliance:

N.A.

B.19. Recommendation(s) for Article 34.3

1. Measures to implement the operational recommendation
ISSL agrees to put in place measures to implement the auditor's recommendations, as set out in the audit report (see Section 1.1 below for a description of these measures)
1.1. Planned measure(s)
(a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
ISSL will centralise all Risk Assessment supporting documentation in a designatory repository. This will ensure continuity, enhance traceability, and provide an objective baseline for subsequent Risk Assessments.
(b) Timing for implementation:
31 December 2025.
1.2. Measures taken since the end of the period on which the audit report is based
a) Description of the measures:
See Section 1.1. above.
b) Time when the measure(s) were implemented or are planned to be implemented:
ISSL has already taken the measures described in Section 1.1 as part of its second Risk Assessment report, submitted on 29 August 2025.
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:
The centralisation of Risk Assessment supporting documentation in a designated repository implements the recommendations from the audit report. This measure ensures compliance with Article 34.3 of the DSA by providing a consistent and verifiable baseline for future Risk Assessments.
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:
N.A.

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2. Reasons for not implementing the recommendation, if applicable
a) Justification for not implementing the recommendation:
N.A. - ISSL agrees with the auditor's recommendations.
b) Alternative measure(s) taken to achieve compliance:
N.A.

B.20. Recommendation(s) for Article 35.1

1. Measures to implement the operational recommendation
ISSL agrees to put in place measures to implement the auditor's recommendations, as set out in the audit report (see Section 1.1 below for a description of these measures).
1.1. Planned measure(s)
(a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
ISSL will strengthen its documentation, methodology, and overall framework for conducting the systemic risk assessment. This includes evaluating existing mitigation measures and assessing their effectiveness.
(b) Timing for implementation:
31 December 2025.
1.2. Measures taken since the end of the period on which the audit report is based
a) Description of the measures:
See Section 1.1. above.
b) Time when the measure(s) were implemented or are planned to be implemented:
ISSL has already taken the measures outlined in Section 1.1 above as part of its second Risk Assessment report submitted 29 August 2025.
c) Result (include references to external resources, for example links to websites, as applicable):
The Risk Assessment Report has been submitted to the European Commission and the Irish DSC.
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:
The already strengthened documentation, methodology, and framework for conducting the systemic risk assessment, including evaluation of existing mitigation measures and assessment of their effectiveness, implements the recommendations from the audit report.
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:
N.A. - ISSL agrees with the auditor's recommendations.

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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.21. Recommendation(s) for Article 41.2

1. Measures to implement the operational recommendation
ISSL agrees to put in place measures to implement the auditor's recommendations, as set out in the audit report (see Section 1.1 below for a description of these measures).
1.1. Planned measure(s)
(a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
ISSL will formalise the process for the periodic assessment and approval of the independence of the Head of the DSA Compliance Function. This assessment will occur at least annually during a DSA Delegated Board Management Meeting.
(b) Timing for implementation:
31 December 2025.
1.2. Measures taken since the end of the period on which the audit report is based
a) Description of the measures:
Measures are in the process of being implemented.
b) Time when the measure(s) were implemented or are planned to be implemented:
Measures are in the process of being implemented.
c) Result (include references to external resources, for example links to websites, as applicable):
Measures are in the process of being implemented.
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:
ISSL will formalise the periodic assessment and approval of the Head of the DSA Compliance Function's independence during a DSA Delegated Board Management Meeting. This measure implements the auditor's recommendation to document management's assessment and approval, thereby ensuring compliance.
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

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a) Justification for not implementing the recommendation:
N.A. - ISSL agrees with the auditor's recommendations.
b) Alternative measure(s) taken to achieve compliance:
N.A.

B.22. Recommendation(s) for Article 42.2

1. Measures to implement the operational recommendation
ISSL agrees to put in place measures to implement the auditor's recommendations, as set out in the audit report (see Section 1.1 below for a description of these measures).
1.1. Planned measure(s)
(a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
ISSL will strengthen controls over the tracking of both the number and qualifications of external content moderators within the team responsible for content moderation of ISSL services offered in the EU. This will be achieved through the implementation of a regular confirmation process with external partners and the development and maintenance of an up-to-date database of external moderators.
(b) Timing for implementation:
31 December 2025.
1.2. Measures taken since the end of the period on which the audit report is based
a) Description of the measures:
ISSL is in the process of establishing a procedure whereby external partners regularly confirm the number and qualifications of external moderators. In parallel, ISSL is building and maintaining an updated database containing this information.
b) Time when the measure(s) were implemented or are planned to be implemented:
The measures are in the process of being implemented. Please refer to 1.2(a) for further details.
c) Result (include references to external resources, for example links to websites, as applicable):
The measures are in the process of being implemented. Please refer to 1.2(a) for further details.
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:
The implementation of a process for external partners to regularly confirm the number and qualifications of external moderators, coupled with the maintenance of an up-to-date database, implements the recommendations from the audit report. Once fully implemented, these measures will ensure compliance.

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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. - ISSL agrees with the auditor's recommendations.
b) Alternative measure(s) taken to achieve compliance:
N.A.

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- 3. 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**

Not applicable.

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

No further comments or information are submitted by the audited provider.