

Google Ireland Limited DSA Audit Implementation Report

2025

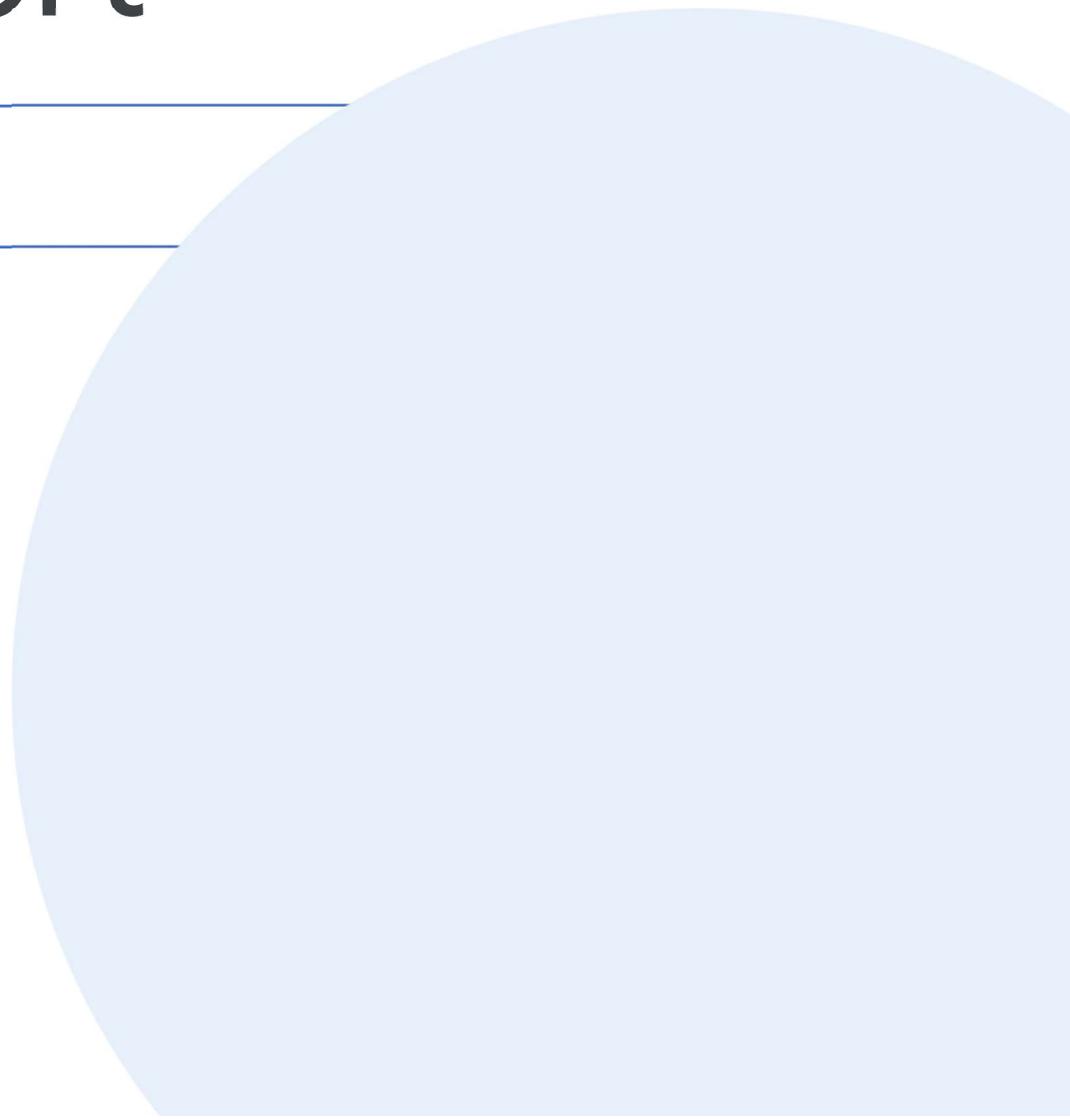


Table of Contents

Introduction.....	2
About this Report.....	5
Section A: General Information.....	6
Section B: Operational Recommendations concerning audited obligations under Chapter III DSA.....	8
B1. Article 14.5 - Terms and Conditions - Summary.....	9
B2. Article 14.6 - Terms and Conditions - Availability in Member State Languages.....	10
B3. Article 16.1 - Notice and Action Mechanisms.....	13
B4. Article 16.5 - Notice and Action Mechanisms.....	15
B5. Article 22.1 - Trusted Flaggers.....	17
B6. Article 27.1 - Recommender System Transparency.....	20
B7. Article 34.1 - Risk Assessment.....	21
B8. Article 34.2 - Risk Assessment.....	24
B9. Article 35.1 - Risk Mitigation.....	26
B10. Article 42.2 - Transparency Reporting Obligations.....	28
Section C: Operational Recommendations concerning audited commitments under codes of conduct referred to under Article 45.....	29
C1. Commitment 2.1 - Review and possible removal of or disabling access to illegal hate speech content.....	30
C2. Commitment 2.2 - Review and possible removal of or disabling access to illegal hate speech content.....	32
Section D: Other Information.....	34
I. Obligations and Commitments Not Subject to Audit.....	34
II. Audit Conclusions.....	39

Introduction

Our Philosophy

Since Google was founded, our mission has been to organise the world's information and make it universally accessible and useful. When it comes to the information and content on our platforms, we take seriously the responsibility to safeguard the people and businesses using our products, and do so with clear and transparent policies and processes.

Our product, policy, and enforcement decisions are guided by a set of principles that enable us to preserve freedom of expression, while curbing the spread of content that is damaging to users and society.

1. **We value openness and accessibility:** We lean towards keeping content accessible by providing access to an open and diverse information ecosystem.
2. **We respect user choice:** If users search for content that is not illegal or prohibited by our policies, they should be able to find it.
3. **We build for everyone:** Our services are used around the world by users from different cultures, languages, and backgrounds, and at different stages in their lives. We take the diversity of our users into account in policy development and policy enforcement decisions.

These principles are addressed in three key ways to provide our users with access to trustworthy information and content:

- First, we **protect users from harm** through built-in advanced protections, policies, and a combination of scaled technology and specially trained human reviewers. These mechanisms enable us to prevent distribution of harmful and illegal content before it reaches users; detect and evaluate potentially violative content; and respond to bad actors and abusive content in an appropriate way.
- Second, through our ranking and recommendation systems, we **deliver reliable information** to users and provide tools to help users evaluate content themselves, giving them added context and control.
- Third, we **partner to create a safer internet** and scale our impact, collaborating with experts, governments, and organisations to inform our tools and share our technologies.

Helpful, safe online environments do not just happen — they are designed. At Google, we aim to balance access to information with protecting users and society, while providing information and content users can trust.

Background to the Digital Services Act Audit

The Digital Services Act (**DSA**) aims to make the internet safer, more transparent and more accountable.

Article 33 of the DSA grants the European Commission (**the Commission**) the power to designate platforms or search engines that have more than 45 million recipients per month in the European Union (**EU**) as very large online platforms (**VLOPs**) or very large online search engines (**VLOSEs**). Pursuant to Article 37.1, each VLOP/VLOSE must undergo an independent audit, at its own expense, to assess its compliance with the auditable obligations within the DSA. On 20 October 2023, the Commission issued a Delegated Regulation specifying rules and guidance for the DSA audit. The Delegated Regulation instructs auditors to provide opinions for each audited obligation, which can be “positive”, “positive with comments”, or “negative.” Article 37.4(h) DSA provides that for opinions that are “positive with comments” or “negative”, auditors should issue operational recommendations, as well as recommended timeframes for implementing those recommendations, where applicable.

In April 2023, the Commission designated the following services, provided by Google Ireland Limited (**GIL**), as VLOPs: Google Play, Google Maps, Google Shopping and YouTube. The Commission also designated Google Search as a VLOSE.

The European Union’s Code of Conduct on Countering Illegal Hate Speech Online (the **EU Hate Speech Code**), which is applicable to YouTube only, was integrated into the regulatory framework under the DSA on 20 January 2025. For additional information on the EU Hate Speech Code see Section C.

This is GIL’s second annual audit. Ernst & Young LLP (**EY**) was again appointed as the independent auditor for the VLOPs and VLOSE provided by GIL. EY completed its independent audit reports (one per VLOP/VLOSE) on 27 August 2025, which covered the period from 1 June 2024 to 31 May 2025 (the **DSA Examination Period**), and in respect of the EU Hate Speech Code, applicable to YouTube only, the period from 20 January 2025 to 31 May 2025 (the **EU Hate Speech Code Examination Period**).

The following is the audit implementation report adopted by GIL, in compliance with Article 37.6 DSA. It explains measures that the VLOPs and VLOSE provided by GIL have taken or will take to implement the operational recommendations provided by EY, as well as explanations for where certain operational recommendations will not be implemented.

Summary of the Year 2 DSA Audit

This summary relates to the auditable obligations under Chapter III DSA. For information on the EU Hate Speech Code, see section C. An overview of EY’s findings per obligation is in Section D.

Across the five VLOPs/VLOSE, 352 auditable obligations were subject to the audit under Article 37. Of these, EY found that the GIL services complied in all material respects with 331 obligations (i.e., made “positive” or “positive with comments” findings).

Overall, this equates to a finding that GIL complied in all material respects with 94% of audited obligations. However, as the Delegated Regulation requires that the overall audit opinion for each service be negative “if the auditing organisation reached a ‘negative’ audit conclusion for at least one obligation”, the overall opinion for each service is considered “negative”. This binary standard does not permit an accurate view of each service’s level of compliance, especially given that a negative audit conclusion does not indicate a failure to implement measures to comply with the DSA. For example, a negative conclusion might relate to how a VLOPs/VLOSE merely documents compliance.

A negative conclusion may also arise from an isolated event as opposed to a systemic failure. The standard also requires “negative” findings even with respect to previously-identified issues that have already been remediated during the course of the DSA Examination Period.

Of the 21 negative findings identified in the Audit Reports at the sub-article level, 18 have already been remediated. Of these:

- 11 are findings that were fully remediated in the course of the Year 2 Audit (9 of which relate to the Year 1 Audit). For these findings, EY did not include an operational recommendation in the Audit Reports and, accordingly, such findings are not included in this Implementation Report.
- 7 are findings where GIL has already implemented EY’s operational recommendations since the end of the DSA Examination Period.

Of the 26 positive with comments findings:

- 5 are findings that were fully remediated in the course of the Year 2 Audit. For these findings, EY did not include an operational recommendation in the Audit Reports and, accordingly, such findings are not included in this Implementation Report.
- 1 is a finding where GIL has already implemented EY’s operational recommendations since the end of the DSA Examination Period.

In sum, of the 352 auditable obligations subject to this audit, the audited services received a positive or positive with comments finding on 331 and have already remediated 18 others as of the date of this Implementation Report.

As set out in further detail in Section B, we are committed to engaging with EY’s recommendations. We already implemented many of EY’s operational recommendations and have begun implementing the remaining ones, as outlined within this Report. Where necessary, we will continue to develop remediation measures and implementation plans to ensure DSA compliance, including by reference to any guidance issued by the Commission.

Compliance with an expansive regulation like the DSA is not a static exercise. We expect continued evolution and fine-tuning of our internal benchmarks, controls, and processes – not least because the legal and regulatory context within which we provide our products continues to change at pace. It is our priority to make our products safe, transparent and accountable, including operating firmly within that legal and regulatory context, while ensuring that everyone around the world and in the EU continues to benefit from the open web.

About this Report

Scope and purpose

This report is issued by Google Ireland Limited. This report meets the requirement under Article 37.6 of the DSA, requiring the providers of VLOSEs and VLOPs to adopt an audit implementation report setting out the measures being taken to implement operational recommendations identified in the audit reports.

Structure of this report

The remainder of this report follows the outline provided in Annex II of the Commission Delegated Regulation (EU) 2024/436 (dated 20 October 2023) (“the Delegated Regulation”), comprising:

- **Section A** - General Information relating to the audit
- **Section B** - Follow-up to the Operational Recommendations concerning Audited Obligations as set out in Chapter III of the DSA, containing positive with comments and negative findings and the associated operational recommendations
- **Section C** - Follow-up to the Operational Recommendations concerning audited commitments undertaken pursuant to the codes of conduct referred to under Article 45 DSA
- **Section D** - Other information, which contains an overview of the audit conclusions of applicable sub-articles by VLOP/VLOSE

Section A: General Information

1. Audited provider

Google Ireland Limited (GIL)

2. Address of the audited provider

4 Barrow St, Grand Canal Dock, Dublin 4, D04 V4X7, Ireland

3. Audit reports on which this implementation report is based

Date of adoption of the audit reports: 27 August 2025

4. Information on the underlying audit and the involved parties

Audit Examination Period Start Date: 1 June 2024 (DSA Examination Period Start Date); 20 January 2025 (EU Hate Speech Code Examination Period Start Date)

Audit Examination Period End Date: 31 May 2025 (DSA Examination Period and EU Hate Speech Code Examination Period End Date)

Information About the Audited Services: This implementation report relates to the following audited services, which are provided by GIL within the European Union (EU):

- Google Maps (designated as a very large online platform (VLOP))
- Google Play (designated as a VLOP)
- Google Shopping (designated as a VLOP)
- YouTube (designated as a VLOP)
- Google Search (designated as a very large online search engine (VLOSE))

The point of contact for the audited provider is ^{[CONFIDENTIAL]*}, Head of the Compliance Function for the Digital Services Act.

Information About the Auditing Organisation: Ernst & Young LLP (EY), a Delaware limited liability partnership.

For further information with regard to EY, including qualifications and independence, please refer to Appendix 3 of each VLOP/VLOSE Audit Report.

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, the audit implementation report refers to audit reports for each VLOP and VLOSE provided by GIL. Each audit report concerns compliance with all obligations currently applicable and auditable to the designated VLOPs and VLOSE. In addition, for YouTube only, the audit implementation report also refers to the relevant commitments under the EU Hate Speech Code (see Section C).

An overview of the obligations not subject to the audit is included in Section D.

*Non-Confidential Summary of Redacted Content: personal data.

-
- 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:**

Not applicable.

Section B: Operational Recommendations concerning audited obligations under Chapter III DSA

Where EY made a negative or positive with comments audit finding in respect of any auditable obligation, EY also included an operational recommendation and a recommended timeframe, pursuant to Article 37.4(h) DSA, unless the finding was already remediated in the course of the Year 2 Audit and assessed by EY.

This Section sets out how we will implement or have already implemented the recommendations set out in the respective VLOP/VLOSE audit reports and, where applicable, explains circumstances where EY's recommendations are not being implemented and/or alternative measures are planned for adoption.

We note that the Commission's template for the implementation report contemplates inclusion of "[m]easures taken since the end of the period on which the audit report is based" and "[w]here applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls." Where applicable, we have noted below the measures taken to implement EY's operational recommendations since the end of the audit period. With regard to compliance benchmarks and/or internal controls, any adjustments will be made in tandem with, or after the conclusion of, implementation work, and therefore are not yet included below.

Audit findings relating to compliance with Commitments under the European Union's Code of Conduct on Countering Illegal Hate Speech Online (the **EU Hate Speech Code**), which is applicable to YouTube only, are set out in Section C.

B1. Article 14.5 - Terms and Conditions - Summary		
Obligation	Audit Finding	Materiality Threshold
Article 14.5	<p>Google Shopping - Negative: EY found that Google Shopping complied with the requirements of Article 14.5 in all material respects, except that EY found that one In-Scope Term did not provide users with a concise overview of the main elements contained within that policy.</p> <p>EY recommends that Shopping make a summary available to users and ensure the main elements are included.</p>	<p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the DSA Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the DSA Examination Period related to the audit criteria.</p>
Measures to implement the operational recommendation or negative finding		
Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators)		
<p>Article 14.5 requires VLOPs/VLOSEs to provide users with a concise, easily-accessible and machine-readable summary of terms and conditions within the scope of Article 14, including available remedies and redress mechanisms, in clear and unambiguous language.</p> <p>For Google Shopping, EY found that the “Product Ratings Policies’ did not provide the recipients of the service with a concise overview of the main elements contained within the terms.”</p> <p>EY recommended that Google Shopping “make summaries available for In-Scope Terms pursuant to Article 14.5 and ensure the main elements are included.”</p> <p>In line with EY’s recommendation, Google Shopping will provide a concise overview of the main elements contained within the “Product Ratings Policies”, consistent with Google’s benchmark for “main elements”.</p>		
Timing for implementation		
EY recommended that Google Shopping implement remediation measures between 28 August 2025 and 28 February 2026. We are working to undertake the remediation measures within EY’s recommended timeframe.		

B2. Article 14.6 - Terms and Conditions - Availability in Member State Languages		
Obligation	Audit Finding	Materiality Threshold
Article 14.6	<p>Google Maps - Negative: EY found that Google Maps complied with the requirements of Article 14.6 in all material respects, except that one of the In-Scope Terms was not published in all 24 official languages of the Member States.</p> <p>YouTube - Negative: EY found that YouTube complied with the requirements of Article 14.6 in all material respects, except that 24 out of 33 In-Scope Terms were not published in all 24 official languages of the Member States. Specifically, 23 In-Scope Terms were not published in two official languages of the Member States and one In-Scope Term was not published in 16 official languages of the Member States.</p> <p>EY recommends that Google Maps and YouTube should publish their In-Scope Terms in all 24 official languages of the Member States.</p>	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the DSA Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the DSA Examination Period related to the audit criteria.
Measures to implement the operational recommendation or negative finding		
Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators)		
<p>Article 14.6 requires VLOPs/VLOSEs to publish their terms and conditions in the official languages of all the Member States in which they offer their services.</p> <p>Google Maps EY found that:</p> <p>“From 1 June 2024 to 27 April 2025, the “Google Maps Platform Terms of Service” was only available in three official languages of the Member States. From 28 April 2025 to 31 May 2025, the “Google Maps Platform Terms of Service” was available in all 24 official languages of the Member States. Tested the updated “Google Maps Platform Terms of Service” and determined that, for the period from 28 April 2025 to 31 May 2025, the audited service complied with this DSA Specified Requirement.</p> <p>Additionally, one out of seven In-Scope Terms was not available in two official languages of the Member States for the entire DSA Examination Period.”</p> <p>EY recommended that Google Maps “should publish their In-Scope Terms in all 24 official languages of the Member States”.</p>		

Regarding the Google Maps Platform Terms of Service, EY determined that from 28 April 2025 to 31 May 2025, these terms were available in all 24 official languages of the Member States and complied with the requirements under Article 14.6 DSA. As such, Google Maps is not required to take further remediation steps in respect of this finding.

In line with EY's recommendation, Google Maps will ensure that the terms and conditions within the scope of Article 14 DSA are published in official Member State languages, as necessary, in accordance with Google's operational benchmark.

YouTube | EY found that "23 In-Scope Terms were not published in two official languages of the Member States" and that "one In-Scope Term was not published in 16 official languages of the Member States" during the Examination Period.

EY recommended that YouTube "should publish the 23 In-Scope Terms which are not available in two official languages in those languages and ensure that all In-Scope Terms are compliant with Article 14.6."

Regarding the 23 In-Scope Terms which are not available in two official languages, YouTube will assess those policies. Following that assessment, to the extent necessary and appropriate, YouTube will implement specific remediation measures, which may include process changes and updates to operational benchmarks (as applicable).

YouTube published the one In-Scope Term that was identified as not being published in 16 official languages in all 24 official languages of the Member States as of June 2025. See *Measures taken since the end of the period on which the audit report is based* for additional details.

Timing for implementation

EY recommended that Google Maps and YouTube implement remediation measures between 28 August 2025 and 28 February 2026. We are working to undertake the remediation measures within EY's recommended timeframe.

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

YouTube |

- a) Description of the measures: Regarding the one In-Scope Term that was not available in 16 official Member State Languages, this policy has now been published in all Member State Languages.
- b) Time when the measure(s) were implemented or are planned to be implemented: The policy was made available in all official Member State languages as of June 2025.
- c) Result (include references to external resources, for example links to websites, as applicable):
 - <https://support.google.com/displayvideo/answer/6027406?hl=mt&sjid=11217253757637824763-EU>
 - <https://support.google.com/displayvideo/answer/6027406?hl=ga&sjid=11217253757637824763-EU>
- 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 have ensured that the policy is now available in all official Member State languages consistent with EY's recommendation.

B3. Article 16.1 - Notice and Action Mechanisms		
Obligation	Audit Finding	Materiality Threshold
Article 16.1	<p>Google Play - Positive-with-Comments: EY found that Google Play complied with the requirements of Article 16.1 in all material aspects. EY recommended that Google Play should consider providing the notice mechanism to all users on the Android Play Store app.</p> <p>YouTube - Positive-with-Comments: EY found that YouTube complied with the requirements of Article 16.1 in all material aspects. EY recommended that YouTube should consider making the notice mechanism operable to all users within the webpage view on the desktop platform.</p>	<p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the DSA Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the DSA Examination Period related to the audit criteria.</p>
Measures to implement the operational recommendation or negative finding		
Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators)		
<p>Under Article 16.1, VLOPs must put in place a mechanism 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 consider 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>Google Play EY found that Google Play complied with the requirements of Article 16.1 in all material respects, but noted that Google Play’s notice mechanism for reporting allegedly illegal content relating to eBooks and audiobooks was not available to some users on the Android Play Store App from January 2025 to 31 May 2025; however, allegedly illegal content could still be reported through the Play Books Android app, the Play Books iOS app, the web store, or by using the existing webform in the Help Center.</p> <p>EY recommended that Google Play “should consider providing the notice mechanism to all users on the Android Play Store app.”</p> <p>In line with EY’s recommendation, Google Play has ensured that it provides the notice mechanism to all users on the Android Play Store app and has already re-enabled the option to report illegal content directly through the Android Play Store App.</p> <p>YouTube EY found that YouTube complied with the requirements of Article 16.1 in all material aspects, but noted that YouTube’s notice mechanism for individuals to notify YouTube of allegedly illegal content was not available within the webpage view on the desktop platform for users that do not have a YouTube channel account; however, these users can report allegedly illegal content related to channels using the webform in the Help Center.</p>		

EY recommended that YouTube “should consider making the notice mechanism operable to all users within the webpage view on the desktop platform.”

YouTube is considering EY’s operational recommendation and determining the extent to which remediation is necessary and appropriate, given that signed-out and signed-in desktop users without a YouTube channel can submit a notice for illegal content through the ‘Submit a Legal Complaint’ webform on the YouTube Help Center.

Timing for implementation

EY recommended that Google Play and YouTube implement remediation measures between 28 August 2025 and 28 February 2026.

Regarding Google Play, remediation measures have already been implemented. See *Measures taken since the end of the period on which the audit report is based* for additional details.

Regarding YouTube, YouTube will consider EY’s operational recommendation and determine the extent to which remediation is necessary and appropriate within EY’s recommended timeframe.

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

Google Play | EY found that Google Play complied with the requirements of Article 16.1 in all material aspects, but noted that Google Play’s notice mechanism for reporting allegedly illegal content relating to eBooks and audiobooks was not available to some users on the Android Play Store App from January 2025 to 31 May 2025. EY recommended that Google Play “should consider providing the notice mechanism to all users on the Android Play Store app.”

The ability to report illegal content directly through the Android Play Store App was inadvertently turned off for a period of time. Allegedly illegal content could still be reported through the Play Books Android app, the Play Books iOS app, the web store, or by using the existing webform in the Help Center.

- a) Description of the measures: The option to report illegal content directly through the Android Play Store App has now been re-enabled by Google Play.
- b) Time when the measure(s) were implemented or are planned to be implemented: The above measure has been implemented as of June 2025.
- c) Result (include references to external resources, for example links to websites, as applicable): Users can now again report illegal content directly on the Android Play Store App by clicking on the three-dot drop down and selecting ‘report illegal content’.
- 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 option to report illegal content directly in the Android Play Store App complies with the requirements of Article 16.1 DSA.

B4. Article 16.5 - Notice and Action Mechanisms		
Obligation	Audit Finding	Materiality Threshold
Article 16.5	<p>Google Maps, Google Play, Google Shopping - Negative: EY found that Google Maps, Google Play and Google Shopping complied with the requirements of Article 16.5 in all material respects, except that for two out of 30 samples tested, the VLOPs did not provide information on the possibilities for redress when notifying individuals or entities of an unfavorable decision on their Article 16 notice concerning allegedly illegal content.</p> <p>EY recommended that Google Maps, Google Play and Google Shopping should ensure an appropriate review is performed to ensure information on the possibilities for redress is included when notifying the individual or entity of an unfavorable decision.</p>	<p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the DSA Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the DSA Examination Period related to the audit criteria.</p>
Measures to implement the operational recommendation or negative finding		
Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators)		
<p>Under Article 16.1, VLOPs must put in place a mechanism 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 consider to be illegal content. Article 16.5 requires the provider of an online platform to notify an individual or entity of its decision regarding notices submitted by that individual or entity. The online platform is required to do so without undue delay and provide information in the notice on the possibilities for further redress in respect of the decision.</p> <p>Google Maps, Google Play, and Google Shopping EY found that for two out of 30 samples tested, where the VLOP was provided enough information to render a substantive decision on an Article 16 report, the VLOP did not provide information on the possibilities for redress.</p> <p>EY recommended that Google Maps, Google Play, and Google Shopping “should ensure an appropriate review is performed to ensure information on the possibilities for redress is included when notifying the individual or entity of an unfavorable decision.”</p> <p>In line with EY’s recommendation, Google Maps, Google Play and Google Shopping have taken measures to ensure that information on the possibilities for redress is included when notifying individuals or entities of an unfavourable decision. See <i>Measures taken since the end of the period on which the audit report is based</i> for further detail.</p>		
Timing for implementation		

EY recommended that Google Maps, Play and Shopping implement remediation measures between 28 August 2025 and 28 February 2026. The remediation measures have already been implemented (see further below).

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

- a) Description of the measures: The remediation measures included refreshing internal guidelines and communicating the same to impacted teams, and making improvements to the internal quality assurance process.
- b) Time when the measure(s) were implemented or are planned to be implemented: The above measures were implemented as of end of August 2025.
- c) Result (include references to external resources, for example links to websites, as applicable): It was determined that the root cause of the issue was human error and, as such, the remediation steps directly address such errors by communicating to the impacted teams responsible for ensuring that this type of error is identified through improved quality assurance.
- 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: See explanation above.

B5. Article 22.1 - Trusted Flaggers		
Obligation	Audit Finding	Materiality Threshold
Article 22.1	<p>Google Maps, Google Play and Google Shopping - Negative: EY found Google Maps, Google Play and Google Shopping complied with the requirements of Article 22.1 in all material respects, except that one of the four notices submitted by Trusted Flaggers was not given priority, processed and decided upon without undue delay. EY recommended that Google Maps, Google Play and Google Shopping should enhance their processes and/or policies to ensure that Trusted Flagger notices are treated with priority and processed and decided upon without undue delay.</p> <p>YouTube - Negative: EY found that YouTube complied with the requirements of Article 22.1 in all material respects, except that three of the ten notices tested by EY were not given priority, processed and decided upon without undue delay. EY recommended that YouTube should enhance their Trusted Flagger process to ensure that all Trusted Flagger notices are prioritized and processed without undue delay.</p>	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the DSA Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the DSA Examination Period related to the audit criteria.
Measures to implement the operational recommendation or negative finding		
Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators)		
<p>Under Article 22.1, providers of online platforms must take necessary technical and organizational measures to ensure that notices submitted by Trusted Flaggers under Article 16.1 DSA are given priority and processed and decided upon without undue delay.</p> <p>Google Maps, Google Play and Google Shopping EY found that “[o]ne out of the four notices that were submitted by trusted flaggers was not prioritized, processed and decided upon without undue delay” in accordance with the requirements of Article 22.1 DSA.</p> <p>EY recommended that Google Maps, Google Play and Google Shopping “should enhance their processes and/or policies to ensure that Trusted Flagger notices are treated with priority and processed and decided upon without undue delay”.</p> <p>We have undertaken an assessment of the one notice identified by EY that related only to the timeliness of processing and have remediated the root cause. In addition, consistent with EY’s recommendation, Google Maps, Google Play and Google Shopping will review their process</p>		

relating to Trusted Flagger notices and, following that review, to the extent necessary and appropriate, Google Maps, Google Play and Google Shopping will implement specific remediation measures, which may include process changes and updates to operational benchmarks (as applicable).

YouTube | EY found that “[t]hree out of the 10 notices tested were not prioritized, processed and decided upon without undue delay” in accordance with the requirements of Article 22.1.

Similar to the recommendation for Google Maps, Google Play and Google Shopping, EY recommended that YouTube should “enhance their Trusted Flagger process to ensure that all Trusted Flagger notices are prioritized and processed without undue delay”. See *Measures taken since the end of the period on which the audit report is based* for additional details.

Timing for implementation

EY recommended that Google Maps, Google Play and Google Shopping implement remediation measures between 28 August 2025 and 28 February 2026. Regarding the one notice mentioned in EY’s finding, the underlying issue has already been remediated. See *Measures taken since the end of the period on which the audit report is based* for additional details. In addition, in line with EY’s recommendation, Google Maps, Google Play and Google Shopping will review their process in relation to Trusted Flagger notices and, following that review, are working to undertake remediation measures, to the extent necessary and appropriate, within EY’s recommended timeframe.

For YouTube, EY did not recommend a timeframe as YouTube represented to EY that it had enhanced its Trusted Flagger process as of March 2025. See *Measures taken since the end of the period on which the audit report is based* for additional details.

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

Google Maps, Google Play and Google Shopping |

- a) Description of the measures: Regarding the one notice mentioned in EY’s finding, a technical solution was implemented to fix the underlying issue in the system that did not assign the appropriate priority to the case.
- b) Time when the measure(s) were implemented or are planned to be implemented: The above technical measure was implemented as of July 2025.
- c) Result (include references to external resources, for example links to websites, as applicable): Trusted Flagger notices will continue to be treated with priority.
- 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

YouTube | YouTube already enhanced its Trusted Flagger process during the DSA Examination Period, however the enhanced process was not tested by EY as part of the Year 2 DSA Audit.

- a) Description of the measures: YouTube updated its internal guidance and processes relating to Trusted Flagger notices to ensure appropriate notification and escalation within its internal review team.

-
- b) Time when the measure(s) were implemented or are planned to be implemented: The above measure was implemented as of March 2025.
- c) Result (include references to external resources, for example links to websites, as applicable): The updates to internal guidance and processes relating to Trusted Flaggers ensures that those notices are prioritized and processed without undue delay.
- 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

B6. Article 27.1 - Recommender System Transparency		
Obligation	Audit Finding	Materiality Threshold
Article 27.1	<p>Google Maps - Positive-with-Comments: EY found that Google Maps complied with the requirements of Article 27.1 in all material respects. While Google Maps provided the complete list of main parameters used in their recommender system in their terms and conditions, EY recommended that Google Maps should explicitly state the main parameter “recency” rather than describing it generally as “recommendations based on your preferences and past activities” to help ensure consistency in describing the main parameters in the Transparency Centre.</p>	<p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the DSA Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the DSA Examination Period related to the audit criteria.</p>
<p>Measures to implement the operational recommendation or negative finding</p>		
<p>Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators)</p>		
<p>Under Article 27.1, providers of online platforms must list the main parameters used in their recommender systems in their terms and conditions in plain and intelligible language, and describe any options for recipients of the service to modify or influence those main parameters.</p> <p>While Google Maps provided the complete list of main parameters used in its recommender system in its terms and conditions, EY recommended that, in respect of the community feed, Google Maps “should explicitly state the main parameter ‘recency’ rather than describing it generally as ‘recommendations based on your preferences and past activities’ to help ensure consistency in describing the main parameters in the Transparency Centre.”</p> <p>In line with EY’s recommendation, Google Maps will undertake an assessment of the information provided in respect of the community feed and, pending that assessment, amend language in the Transparency Centre to ensure that the concept of recency is explicitly stated.</p>		
<p>Timing for implementation</p>		
<p>EY recommended that Google Maps implement remediation measures between 28 August 2025 and 31 December 2025. We are working to undertake the remediation measures within EY’s recommended timeframe.</p>		

B7. Article 34.1 - Risk Assessment		
Obligation	Audit Finding	Materiality Threshold
Article 34.1	<p>Google Maps, Google Play, Google Search, Google Shopping, YouTube - Positive with comments: EY found that the VLOPs/VLOSE complied with the requirements of Article 34.1 in all material respects.</p> <p>However, EY made certain operational recommendations as outlined in detail below.</p>	<p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the DSA Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the DSA Examination Period related to the audit criteria.</p>
<p>Measures to implement the operational recommendation or negative finding</p>		
<p>Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators)</p>		
<p>Article 34.1 requires VLOPs/VLOSEs to identify, analyse and assess any systemic risks stemming from the design or functioning of their service and its related systems. Accordingly, a VLOP/VLOSE is required to carry out risk assessments by the date of application referred to in Article 33.6 subparagraph 2 and at least once every year thereafter as well as prior to deploying functionalities that are likely to have a critical impact on such risks. The risk assessment is required to be specific, proportionate and include the following systemic risks:</p> <ul style="list-style-type: none"> • Dissemination of illegal content through its services; • Actual or foreseeable negative effects for the exercise of fundamental rights; • Actual or foreseeable negative effects on civic discourse, electoral processes and public security; • 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>EY found that Google Maps, Google Play, Google Search, Google Shopping, and YouTube complied with Article 34.1 in all material respects, and provided the following operational recommendations:</p> <p>“Pursuant to Article 34.1, as a recommended enhancement to the risk assessment process, the audited service should enhance the documentation of the relevant considerations that support its scoring rationale and include sufficient information to support reperformance of risk rating as part of audit testing.” (Recommendation 1)</p> <p>In respect of Recommendation 1, for the 2025 systemic risk assessment cycle, we have further refined explanations of the scoring rationale designed to ensure that information necessary for scoring or reperformance of scoring is better identified and fully contained in the assessment model. See <i>Measures taken since the end of the period on which the audit report is based</i> for further detail.</p>		

"Pursuant to Article 34.1, as a recommended enhancement to future off-cycle risk assessments, to ensure the risk assessment is appropriately conducted, the off-cycle assessment template should state whether the functionality impacted overall inherent risk or preparedness for the audited service." **(Recommendation 2)**

In respect of Recommendation 2, we will further enhance our off-cycle risk assessment template to describe whether the functionality impacted the overall assessment of risk for the applicable VLOP/VLOSE.

"Pursuant to Article 34.1, as a recommended enhancement to the risk assessment process, the audited service should revise the wording of the following risk statements to clearly reflect the intended scope that the risk statement is applicable for the current assessment cycle (i.e. that it is applicable to applications available on the VLOP/VLOSE rather than the VLOP/VLOSE itself):

1. "Risk that an application or service does not perform equitably for children with varied learning styles, learning challenges, or disabilities"
2. "Risk that an application or service primarily directed at or predominantly used by children is not of adequate quality across languages, markets, and age groups and has adverse impacts on children"
3. "Risk that an application or service is not of adequate quality across languages, markets, and age groups" **(Recommendation 3)**

In respect of Recommendation 3, for the 2025 systemic risk assessment cycle, we have revised the wording of the risk statements identified by EY. See *Measures taken since the end of the period on which the audit report is based* for further detail.

Timing for implementation

EY recommended the following time periods for the respective audited service to implement the remediation measures:

1. for Recommendation 1 between 30 September 2024 and 28 August 2025;
2. for Recommendation 2 between 28 August 2025 and 28 February 2026; and
3. for Recommendation 3 between 28 August 2025 and 28 February 2026.

We have already implemented measures to address Recommendation 1 and Recommendation 3. See *Measures taken since the end of the period on which the audit report is based* for further details.

For Recommendation 2 we are working to undertake the remediation measures within EY's recommended timeframe.

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

In line with EY's operational recommendations, and the statutory timeline for systemic risk assessments, the VLOPs/VLOSE have implemented measures to address Recommendation 1 and Recommendation 3 as outlined below.

a) Description of the measures:

Recommendation 1: For the 2025 systemic risk assessment cycle, we have further refined explanations of the scoring rationale to ensure that information necessary for scoring or

reperformance of scoring is better identified and fully contained within the assessment model.

Recommendation 3: For the 2025 systemic risk assessment cycle, we have reverted the wording of risk statements to the wording that we used in the 2023 systemic risk assessment cycle to reflect the intended scope of the risk statement.

b) Time when the measure(s) were implemented or are planned to be implemented:

In line with EY's recommended timeframe, and the statutory timeline for systemic risk assessments, the VLOPs/VLOSE implemented measures to address Recommendation 1 and Recommendation 3 by 28 August 2025.

c) Result (include references to external resources, for example links to websites, as applicable):

Recommendation 1: Information necessary for scoring or reperformance of scoring is updated and fully contained within the assessment model.

Recommendation 3: The wording of the risk statements identified by EY reflect the intended scope of the risk statement, i.e. that the risk statement is applicable to applications available on the VLOP/VLOSE (see "Report of Systemic Risk Assessments 2025", Annex 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

B8. Article 34.2 - Risk Assessment		
Obligation	Audit Finding	Materiality Threshold
Article 34.2	<p>Google Maps, Google Play, Google Search, Google Shopping, YouTube - Positive-with-Comments: EY found that Google Maps, Google Play, Google Search, Google Shopping and YouTube complied with the requirements under Article 34.2 in all material respects.</p> <p>However, EY made certain operational recommendations as outlined in detail below.</p>	<p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the DSA Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the DSA Examination Period related to the audit criteria.</p>
Measures to implement the operational recommendation or negative finding		
Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators)		
<p>Article 34.2 requires VLOPs/VLOSEs to assess whether and how the following factors influence any of the systemic risks referred to in Article 34.1:</p> <ul style="list-style-type: none"> • The design of their recommender systems and any other relevant algorithmic system; • Their content moderation systems; • The applicable terms and conditions and their enforcement; • Systems for selecting and presenting advertisements; • Their data related practices; • Intentional manipulation of their service, including by inauthentic use or automated exploitation; and • Potentially rapid and wide dissemination of illegal content and information that is incompatible with their terms and conditions. <p>This assessment is required to take into account specific regional or linguistic aspects, including those specific to a Member State.</p> <p>EY found that Google Maps, Google Play, Google Search, Google Shopping, and YouTube complied with Article 34.2 in all material respects, and recommended that:</p> <p>“Pursuant to Article 34.2, as a recommended enhancement to the risk assessment process, the evidence documented in the SRA should clearly articulate the rationale and provide more detail of how the risk factors in Article 34.2 were evaluated at the risk statement level, to demonstrate the extent to which such factors influence the systemic risks identified.” (Recommendation 1)</p> <p>In line with Recommendation 1, for the 2025 systemic risk assessment cycle, we have enhanced risk assessment documentation regarding the evaluation of risk factors set out in Article 34.2, the specific risk, and the relevant audited service at issue.</p>		

“Pursuant to Article 34.2, as a recommended enhancement to future off-cycle risk assessments, to ensure the risk assessment is appropriately documented, the off-cycle assessment template should clearly be designed to address the factors referred to in Article 34.2, with, for example, a section allowing for information related to those factors and information about the extent such factors influence the risks.” **(Recommendation 2)**

In line with Recommendation 2, we will update the off-cycle assessment template to more clearly identify and address the factors referred to in Article 34.2.

Timing for implementation

EY recommended that the VLOPs/VLOSE implement remediation measures for Recommendation 1 between 30 September 2024 and 28 August 2025 and Recommendation 2 between 28 August 2025 and 28 February 2026.

We have already implemented measures to address Recommendation 1. See *Measures taken since the end of the period on which the audit report is based* for further details. For Recommendation 2 we are working to undertake the remediation measures within EY’s recommended timeframe.

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

In line with EY’s operational recommendation, and the statutory timeline for systemic risk assessments, the VLOPs/VLOSE have implemented measures to address Recommendation 1, as outlined below.

- a) Description of the measures: For the 2025 systemic risk assessment cycle, we have enhanced risk assessment documentation regarding the evaluation of risk factors set out in Article 34.2, the specific risk, and the relevant audited service at issue.
- b) Time when the measure(s) were implemented or are planned to be implemented: The VLOPs/VLOSE implemented measures to address Recommendation 1 by 28 August 2025.
- c) Result (include references to external resources, for example links to websites, as applicable): The risk assessment process provides additional detail of how the risk factors in Article 34.2 are evaluated at the risk statement level to demonstrate the extent to which such factors influence the systemic risks identified.
- 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

B9. Article 35.1 - Risk Mitigation		
Obligation	Audit Finding	Materiality Threshold
Article 35.1	<p>Google Maps, Google Play, Google Search, Google Shopping, YouTube - Positive-with-Comments: EY found that Google Maps, Google Play, Google Search, Google Shopping and YouTube complied with the requirements under Article 35.1 in all material respects.</p> <p>However, EY recommended that we consider:</p> <ol style="list-style-type: none"> enhancing the documentation that supports our analysis in respect of supporting information of our scoring rationale for relevant risk statements; and improvement in tracking timelines (target and actual) for the implementation, validation and closure of mitigations to facilitate more detailed tracking of the status of mitigations. 	<p>If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the DSA Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the DSA Examination Period related to the audit criteria.</p>
Measures to implement the operational recommendation or negative finding		
Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators)		
<p>Article 35.1 requires VLOPs/VLOSEs to 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.</p> <p>EY found that Google Maps, Google Play, Google Search, Google Shopping, and YouTube complied with Article 35.1 in all material respects, and recommended for each audited service that:</p> <p>“Pursuant to Article 35.1, as an enhancement to the risk assessment and mitigation process, the audited service should enhance documentation of the relevant considerations that support its scoring rationale and include sufficient information to support reperformance of risk rating for relevant risk statements as part of audit testing.”</p> <p>(Recommendation 1)</p> <p>In respect of Recommendation 1, for the 2025 systemic risk assessment cycle, we have further refined the scoring rationale designed to ensure that information necessary for scoring or reperformance of scoring is better identified and fully contained in the assessment model, including regarding the impact of risk mitigation measures. See <i>Measures taken since the end of the period on which the audit report is based</i> for further detail.</p> <p>“The audited provider should also consider improvement in tracking timelines (target and actual) for the implementation, validation and closure of mitigations within the enhanced</p>		

mitigation tracker. In addition, the audited provider should also consider enhancing their 'enhanced risk mitigation trackers' to facilitate more detailed tracking of the status of mitigations, and ensure the risk mitigation trackers comprehensively reflect progress, including issues encountered, deprecated mitigations and consolidated mitigations.”

(Recommendation 2)

In respect of Recommendation 2, we will evaluate potential improvements in documenting and tracking timelines (target and actual) for the implementation, validation and closure of enhanced mitigations to enable a clearer tracking of the status of enhanced mitigations measures.

Timing for implementation

EY recommended that the VLOPs/VLOSEs implement remediation measures between 28 August 2025 and 28 February 2026 for Recommendation 1 and Recommendation 2.

We have already implemented measures to address Recommendation 1. See *Measures taken since the end of the period on which the audit report is based* for further details.

For Recommendation 2 we are working to undertake the remediation measures within EY's recommended timeframe.

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

In line with EY's operational recommendation, and the statutory timeline for systemic risk assessments, the VLOPs/VLOSE have already implemented measures to address Recommendation 1 as outlined below.

- a) Description of the measures: For the 2025 systemic risk assessment cycle, we have further refined the scoring rationale to ensure that information necessary for scoring or reperformance of scoring is better identified and fully contained within the assessment model, including regarding the impact of risk mitigation measures.
- b) Time when the measure(s) were implemented or are planned to be implemented: In line with EY's recommended timeframe, and the statutory timeline for systemic risk assessments, the VLOPs/VLOSE implemented measures to address Recommendation 1 by 28 August 2025.
- c) Result (include references to external resources, for example links to websites, as applicable): Recommendation 1: Information necessary for scoring or reperformance of scoring is better identified and fully contained within the assessment model, including regarding the impact of risk mitigation measures.
- 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

B10. Article 42.2 - Transparency Reporting Obligations		
Obligation	Audit Finding	Materiality Threshold
Article 42.2	Google Play, Google Shopping, YouTube Positive-with-Comments: EY found that Google Play, Google Shopping and YouTube complied with the requirements of Article 42.2 in all material respects. However, EY recommended that Google Play, Google Shopping and YouTube should further adapt future reporting metrics, as applicable, to include reporting by official languages of Member States.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the DSA Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the DSA Examination Period related to the audit criteria.
Measures to implement the operational recommendation or negative finding		
Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators)		
<p>Article 42.2 requires that reports published by providers of online platforms in accordance with Article 42.1 be published in at least one of the official languages of the Member States and specify the following:</p> <ul style="list-style-type: none"> • The human resources that the online platform dedicates to content moderation for the service offered in the Union, broken down by each applicable official language of the Member States; • The qualifications and linguistic experience of the persons carrying out such content moderation as well as the training and support given to them; and • The indicators of accuracy and related information referred to in Article 15.1(e), broken down by each official language of the Member States. <p>EY found that Google Play, Google Shopping and YouTube complied with Article 42.2 in all material respects. As an operational recommendation, EY noted that “Given the Commission has issued Transparency Reporting template with an effective date of 1 July 2025 (with the first reports using the new template due on 27 February 2026), the audited service should further adapt future reporting metrics where applicable to include reporting by official language of Member States.”</p> <p>Google Play, Google Shopping and YouTube will consider to the extent necessary and appropriate, remediation measures to meet additional requirements as applicable.</p>		
Timing for implementation		
EY recommended that Google Play, Google Shopping and YouTube implement remediation measures between 1 July 2025 and 27 February 2026. We are working to undertake the remediation measures within EY’s recommended timeframe.		

Section C: Operational Recommendations concerning audited commitments under codes of conduct referred to under Article 45

The European Union's Code of Conduct on Countering Illegal Hate Speech Online (the **EU Hate Speech Code**) was integrated into the regulatory framework under the DSA on 20 January 2025.

In compliance with Article 37.1(b) DSA, EY assessed YouTube's compliance with the Commitments to which YouTube had subscribed under the EU Hate Speech Code for the period from 20 January 2025 to 31 May 2025 (the **EU Hate Speech Code Examination Period**).

Where EY made a negative or positive with comments audit finding in respect of any auditable Commitments under the EU Hate Speech Code, EY also included an operational recommendation and a recommended timeframe, pursuant to Article 37.4(h) DSA.

This Section C sets out how YouTube will implement or has already implemented the recommendations set out in respect of the EU Hate Speech Code and, where applicable, explains circumstances where EY's recommendations are not being implemented and/or alternative measures are planned for adoption.

We note that the EC's template for the implementation report contemplates inclusion of "[m]easures taken since the end of the period on which the audit report is based" and "[w]here applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls." Where applicable, we have noted below the measures taken to implement EY's operational recommendations since the end of the EU Hate Speech Code Examination Period. With regard to compliance benchmarks and/or internal controls, any adjustments will be made in tandem with, or after the conclusion of, implementation work, and therefore are not yet included below.

C1. Commitment 2.1 - Review and possible removal of or disabling access to illegal hate speech content		
Obligation	Audit Finding	Materiality Threshold
Commitment 2.1	YouTube - Positive-with-Comments: EY found that YouTube complied with Commitment 2.1 in all material respects and recommended that YouTube should consider making the notice mechanism operable to all users on in-scope surfaces.	If a control was not suitably designed and operated effectively to satisfy the commitment for at least 95% of the EU Hate Speech Code Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the EU Hate Speech Code Examination Period related to the audit criteria.
Measures to implement the operational recommendation or negative finding		
Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators)		
<p>Under Commitment 2.1 signatories to the EU Hate Speech Code commit that, pursuant to Articles 16 and 22.1 DSA, they will have in place notice and action mechanisms to allow any user in the EU, including Trusted Flaggers, to notify them of the presence on their services of specific content that the user considers to be illegal hate speech content.</p> <p>EY found that YouTube complied with Commitment 2.1 in all material respects, but noted that “the in-product dropdown menu to report illegal hate speech content in channels was inoperable for both signed-out users on mobile and desktop interfaces and signed-in users on desktop interfaces if the notifier did not have a channel themselves. However, these users could report illegal hate speech content related to channels using the webform in the Help Center.”</p> <p>EY recommended that YouTube “should consider making offered reporting mechanisms on in-scope surfaces operable for all users.”</p> <p>The primary path for users to submit legal flags for alleged illegal content is through YouTube’s ‘Submit a Legal Complaint’ webform on the YouTube Help Center. The webform is operational for signed out and signed in users on both mobile and desktop. Additionally, users who have completed their account creation process may also utilize an in-product drop down menu to submit legal flags for alleged illegal content.</p> <p>YouTube will consider EY’s operational recommendation and determine the extent to which additional submission interfaces are necessary and appropriate.</p>		
Timing for implementation		

EY recommended that YouTube implements remediation measures between 28 August 2025 and 31 December 2025. YouTube will consider EY's operational recommendation and determine the extent to which remediation is necessary and appropriate within EY's recommended timeframe.

C2. Commitment 2.2 - Review and possible removal of or disabling access to illegal hate speech content		
Obligation	Audit Finding	Materiality Threshold
Commitment 2.2	<p>YouTube - Negative: EY found that YouTube complied with the requirements of Commitment 2.2 in all material respects, except that two notices submitted by Trusted Flaggers alleging illegal hate speech were not prioritized, processed, and decided upon without undue delay in accordance with YouTube's internal benchmark.</p> <p>EY recommended that YouTube should enhance their Trusted Flagger process to ensure that all Trusted Flagger notices are prioritized and processed without undue delay.</p>	<p>If a control was not suitably designed and operated effectively to satisfy the commitment for at least 95% of the EU Hate Speech Code Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the EU Hate Speech Code Examination Period related to the audit criteria.</p>
Measures to implement the operational recommendation or negative finding		
Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators)		
<p>Under Commitment 2.2 signatories to the EU Hate Speech Code commit that, after receiving a valid notice alleging the presence of illegal hate speech on their services, they will review it in a timely, diligent, non-arbitrary and objective manner and act expeditiously to remove or to disable access to the reported content if it is in violation of the signatories' policies and/or on the basis of applicable law in the relevant jurisdiction and in accordance with Article 16 DSA.</p> <p>EY found that YouTube complied with Commitment 2.2. in all material respects, except that “[t]wo notices submitted by Trusted Flaggers alleging illegal hate speech were not prioritized, processed, and decided upon without undue delay in accordance with the audited service's benchmark for handling Trusted Flagger notices.”</p> <p>EY recommended that YouTube “should enhance their Trusted Flagger process to ensure that all Trusted Flagger notices are prioritized and processed without undue delay.” YouTube represented to EY that it enhanced its Trusted Flagger process as of March 2025, as noted in the audit report.</p> <p>See <i>Measures taken since the end of the period on which the audit report is based</i> for additional details.</p>		
Timing for implementation		
EY did not provide recommended timing for implementation on the basis that YouTube implemented remediations measures as of March 2025 (see below).		
Measures taken since the end of the period on which the audit report is based		

YouTube | YouTube already enhanced its Trusted Flagger process during the EU Hate Speech Code Examination Period, however the enhanced process was not tested by EY as part of the Year 2 DSA Audit.

- a) Description of the measures: YouTube updated its internal guidance and processes relating to Trusted Flagger notices to ensure appropriate notification and escalation within its internal review team.
- b) Time when the measure(s) were implemented or are planned to be implemented: The above measure was implemented as of March 2025.
- c) Result (include references to external resources, for example links to websites, as applicable): The updates to internal guidance and processes relating to Trusted Flaggers ensure that those notices are prioritized and processed without undue delay.
- 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

Section D: Other Information

I. Obligations and Commitments Not Subject to Audit

The tables below set out the summaries of sub-articles and commitments that are not subject to audit for the Year 2 DSA Audit and Year 1 EU Hate Speech Code Audit. These summary tables were included within the respective audit reports for each VLOP and VLOSE. Further information in relation to non applicability can be found within each respective audit report. The heading sections in each table correspond to the five sections within Chapter III of the DSA.

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

1. Google Maps

Section 1	Section 2	Section 3	Section 4	Section 5
13.1	16.3	19.1	29.1	33.1–33.6
13.2	17.2	19.2	29.2	35.2
13.3	17.4	20.2	32.1	35.3
13.4	17.5	21.3	32.2	36.2–36.11
13.5		21.4		37.7
14.3		21.6–21.9		40.2
15.2		22.2–22.5		40.3–40.7
15.3		22.7		40.8–40.11
		22.8		40.13
		24.4		43.1–43.7
		24.6		44.1
		25.2		44.2
		25.3		45.1–45.4
		26.2		46.1–46.4
		28.3		47.1–47.3
		28.4		48.1–48.5

2. Google Play

Section 1	Section 2	Section 3	Section 4	Section 5
13.1	16.3	19.1	29.1	33.1–33.6
13.2	17.2	19.2	29.2	35.2
13.3	17.4	20.2	30.1-30.7	35.3
13.4	17.5	21.3	31.1-31.3	36.2-36.11
13.5		21.4	32.1	37.7
14.3		21.6-21.9	32.2	40.2
15.2		22.2-22.5		40.3-40.7
15.3		22.7		40.8–40.11
		22.8		40.13
		24.4		43.1-43.7
		24.6		44.1
		25.2		44.2
		25.3		45.1-45.4
		26.2		46.1-46.4
		28.3		47.1-47.3
		28.4		48.1-48.5

3. Google Search

Section 1	Section 2	Section 3	Section 4	Section 5
13.1	16.1	19.1	29.1	33.1–33.6
13.2	16.2	19.2	29.2	35.2
13.3	16.3	20.1	30.1-30.7	35.3
13.4	16.4-16.6	20.2	31.1-31.3	36.2-36.11
13.5	17.1	20.3-20.6	32.1	37.7
14.3	17.2	21.1	32.2	40.2
15.2	17.3	21.2		40.3-40.7
15.3	17.4	21.3		40.8–40.11
	17.5	21.4		40.13
	18.1	21.5		42.2
	18.2	21.6-21.9		43.1-43.7
		22.1		44.1
		22.2-22.5		44.2
		22.6		45.1-45.4
		22.7		46.1-46.4
		22.8		47.1-47.3
		23.1-23.4		48.1-48.5
		24.1		
		24.4		
		24.5		
		24.6		
		25.1		
		25.2		
		25.3		
		26.1-26.3		
		27.1-27.3		
		28.1		
		28.2		
		28.3		
		28.4		

4. Google Shopping

Section 1	Section 2	Section 3	Section 4	Section 5
13.1	16.3	19.1	29.1	33.1–33.6
13.2	17.2	19.2	29.2	35.2
13.3	17.4	20.2	30.1-30.7	35.3
13.4	17.5	21.3	31.1-31.3	36.2-36.11
13.5		21.4	32.1	37.7
14.3		21.6-21.9	32.2	40.2
15.2		22.2-22.5		40.3-40.7
15.3		22.7		40.8–40.11
		22.8		40.13
		24.4		43.1-43.7
		24.6		44.1
		25.2		44.2
		25.3		45.1-45.4
		26.2		46.1-46.4
		28.3		47.1-47.3
		28.4		48.1-48.5

5. YouTube

a. DSA Audit

Section 1	Section 2	Section 3	Section 4	Section 5
13.1	16.3	19.1	29.1	33.1–33.6
13.2	17.2	19.2	29.2	35.2
13.3	17.4	20.2	30.1-30.7	35.3
13.4	17.5	21.3	31.1-31.3	36.2-36.11
13.5		21.4	32.1	37.7
14.3		21.6-21.9	32.2	40.2
15.2		22.2-22.5		40.3-40.7
15.3		22.7		40.8–40.11
		22.8		40.13
		24.4		43.1-43.7
		24.6		44.1
		25.2		44.2
		25.3		45.1-45.4
		28.3		46.1-46.4
		28.4		47.1-47.3
				48.1-48.5

b. EU Hate Speech Code of Conduct Audit

Color Legend	
	Not an auditable commitment
	Not applicable until the Commission takes action
	Condition does not exist for the sub commitment to be applicable

Commitment 1	Commitment 2	Commitment 3	Commitment 4	Commitment 5
	2.3	3.1	4.1	5.2
		3.2	4.2	
			4.3	
			4.4	

II. Audit Conclusions

Below are the audit conclusions of applicable sub-articles and commitments as determined by EY and included within the respective audit reports for each VLOP and VLOSE. The heading sections in each table correspond to the five sections within Chapter III of the DSA and which were subject to the audit under Article 37. These tables provide a high-level overview of the complete audit findings for each VLOP/VLOSE, including positive findings which are not dealt with in this report.

Color Legend	
Positive	"Unqualified"
Positive with comments	"Unqualified"
Negative	Partial noncompliance ("except for") – remediated either (1) in accordance with Audit Implementation report or (2) during the DSA Examination Period
Negative	Partial noncompliance ("except for")
Negative	Noncompliance ("adverse")

1. Google Maps

Section 1	Section 2	Section 3	Section 4	Section 5
11.1	16.1	20.1	30.1	34.1
11.2	16.2	20.3	30.2	34.2
11.3	16.4	20.4	30.3	34.3
12.1	16.5	20.5	30.4	35.1
12.2	16.6	20.6	30.5	36.1
14.1	17.1	21.1	30.6	37.1
14.2	17.3	21.2	30.7	37.2
14.4	18.1	21.5	31.1	37.3
14.5	18.2	22.1	31.2	37.4
14.6		22.6	31.3	37.5
15.1		23.1		37.6
		23.2		38
		23.3		39.1
		23.4		39.2
		24.1		39.3
		24.2		40.1
		24.3		40.12
		24.5		41.1
		25.1		41.2
		26.1		41.3
		26.3		41.4
		27.1		41.5
		27.2		41.6
		27.3		41.7
		28.1		42.1
		28.2		42.2
				42.3
				42.4
				42.5

2. Google Play

Section 1	Section 2	Section 3	Section 4	Section 5
11.1	16.1	20.1		34.1
11.2	16.2	20.3		34.2
11.3	16.4	20.4		34.3
12.1	16.5	20.5		35.1
12.2	16.6	20.6		36.1
14.1	17.1	21.1		37.1
14.2	17.3	21.2		37.2
14.4	18.1	21.5		37.3
14.5	18.2	22.1		37.4
14.6		22.6		37.5
15.1		23.1		37.6
		23.2		38
		23.3		39.1
		23.4		39.2
		24.1		39.3
		24.2		40.1
		24.3		40.12
		24.5		41.1
		25.1		41.2
		26.1		41.3
		26.3		41.4
		27.1		41.5
		27.2		41.6
		27.3		41.7
		28.1		42.1
		28.2		42.2
				42.3
				42.4
				42.5

3. Google Search

Section 1	Section 2	Section 3	Section 4	Section 5
11.1		24.2		34.1
11.2		24.3		34.2
11.3				34.3
12.1				35.1
12.2				36.1
14.1				37.1
14.2				37.2
14.4				37.3
14.5				37.4
14.6				37.5
15.1				37.6
				38
				39.1
				39.2
				39.3
				40.1
				40.12
				41.1
				41.2
				41.3
				41.4
				41.5
				41.6
				41.7
				42.1
				42.3
				42.4
				42.5

4. Google Shopping

Section 1	Section 2	Section 3	Section 4	Section 5
11.1	16.1	20.1		34.1
11.2	16.2	20.3		34.2
11.3	16.4	20.4		34.3
12.1	16.5	20.5		35.1
12.2	16.6	20.6		36.1
14.1	17.1	21.1		37.1
14.2	17.3	21.2		37.2
14.4	18.1	21.5		37.3
14.5	18.2	22.1		37.4
14.6		22.6		37.5
15.1		23.1		37.6
		23.2		38
		23.3		39.1
		23.4		39.2
		24.1		39.3
		24.2		40.1
		24.3		40.12
		24.5		41.1
		25.1		41.2
		26.1		41.3
		26.3		41.4
		27.1		41.5
		27.2		41.6
		27.3		41.7
		28.1		42.1
		28.2		42.2
				42.3
				42.4
				42.5

5. YouTube

a. DSA Audit

Section 1	Section 2	Section 3	Section 4	Section 5
11.1	16.1	20.1		34.1
11.2	16.2	20.3		34.2
11.3	16.4	20.4		34.3
12.1	16.5	20.5		35.1
12.2	16.6	20.6		36.1
14.1	17.1	21.1		37.1
14.2	17.3	21.2		37.2
14.4	18.1	21.5		37.3
14.5	18.2	22.1		37.4
14.6		22.6		37.5
15.1		23.1		37.6
		23.2		38
		23.3		39.1
		23.4		39.2
		24.1		39.3
		24.2		40.1
		24.3		40.12
		24.5		41.1
		25.1		41.2
		26.1		41.3
		26.2		41.4
		26.3		41.5
		27.1		41.6
		27.2		41.7
		27.3		42.1
		28.1		42.2
		28.2		42.3
				42.4
				42.5

b. EU Hate Speech Code of Conduct Audit

Color Legend	
Positive	"Unqualified"
Positive with comments	"Unqualified"
Negative	Partial noncompliance ("except for") – remediated either (1) in accordance with Audit Implementation report or (2) during the EU Hate Speech Code Examination Period
Negative	Partial noncompliance ("except for")
Negative	Noncompliance ("adverse")

Commitment 1	Commitment 2	Commitment 3	Commitment 4	Commitment 5
1.1	2.1			5.1
1.2	2.2			