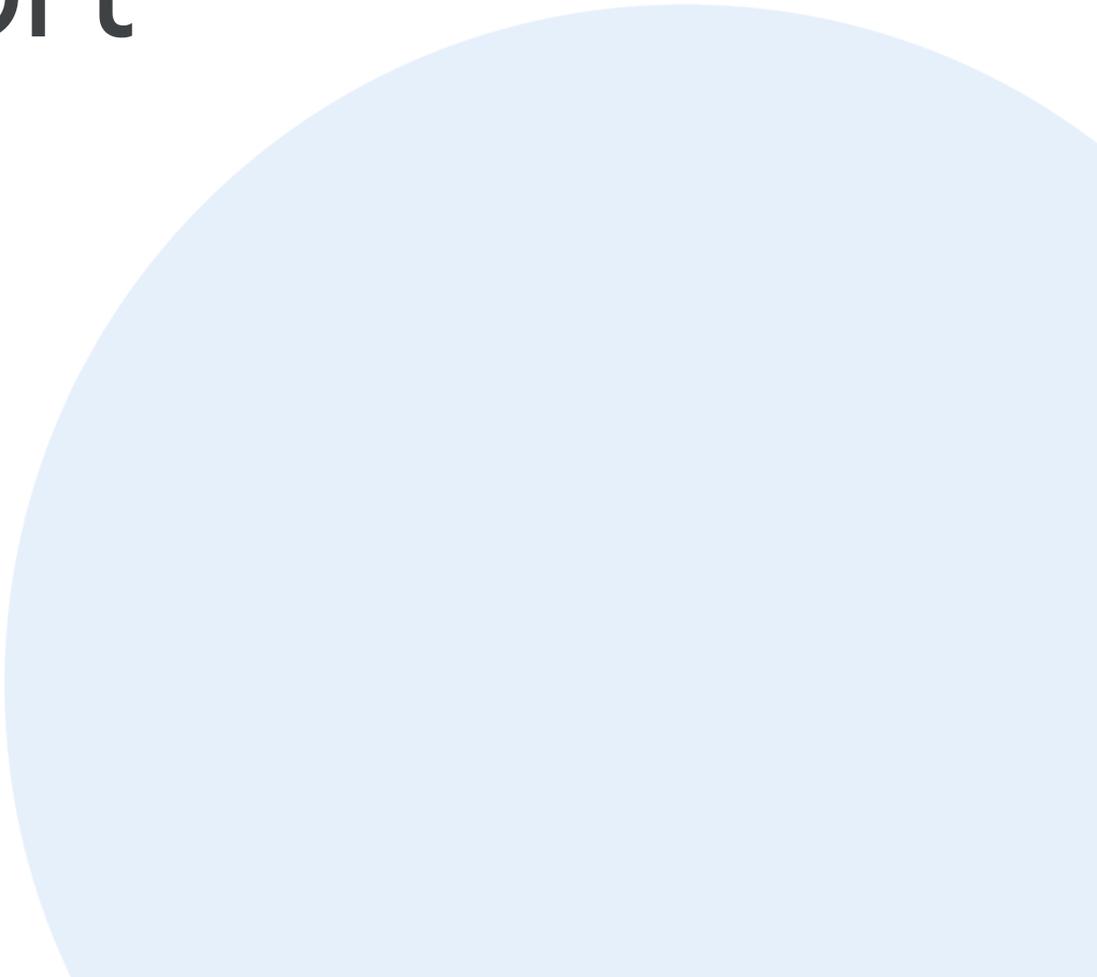


Google Ireland Limited  
DSA Audit  
Implementation  
Report

2024



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# 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 principles that enable us to protect freedom of expression, while curbing the spread of content that is damaging to users of our products and wider society:

- First, we protect users from harm through built-in advanced protections, policies, and a combination of scaled technology and specially trained human reviewers. For example, automated mechanisms enable us to prevent a substantial amount of harmful and illegal content from ever reaching the public. Further automated and manual review processes allow us to proactively review, detect and evaluate potentially violative content. And we also offer third parties – including priority flaggers, users, and regulators – tools to provide us with input on potentially violative content.
- Second, through our ranking and recommendation systems, we deliver reliable information to users and also provide tools to help users evaluate content themselves, giving them added context and confidence in what they find on our products and services, and across the internet.
- 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** or **EC**) 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 DSA. On 20 October 2023, the Commission issued a Delegated Regulation specifying rules and guidance for the DSA audit. The Delegated Regulation instructed 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. GIL had five of the 19 Very Large services originally designated by the Commission – more than any other provider.

Ernst & Young LLP (**EY**) was appointed as the independent auditor for the VLOPs and VLOSE provided by GIL. EY completed its independent audit report on 27 September 2024.

This report 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 will take to implement the operational recommendations provided by EY, as well as explanations for where operational recommendations will not be implemented.

### **Summary of Year 1 DSA Audit**

A summary of EY's findings per obligation is in Section D. Across the five VLOPs/VLOSE, 301 auditable obligations were subject to the audit under Article 37, EY found that we complied in all material respects with 284 obligations. While this equates to a finding that Google Ireland Limited complied in all material respects with 94.4% of audited obligations, 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." This binary standard does not permit an accurate view of each service's compliance, especially given that a negative audit conclusion does not necessarily indicate a failure to implement measures to comply with the DSA, but could, for example, relate to how a VLOPs/VLOSE documents compliance. Nor does this standard permit civil society or the public to meaningfully differentiate among varying levels of implementation or compliance that may exist across different VLOPs or VLOSEs.

Where EY issued negative findings for a VLOP or VLOSE provided by GIL, only 8 findings (or 2.7% of the total auditable obligations) involved recommended remediations relating to changes to underlying controls and/or processes for DSA compliance. The remaining negative findings made by EY were either (a) already remediated prior to the end of the Examination Period, (b) instances where EY recommended (at least in part), engagement with the Commission or other external parties, or noted dependency on further regulatory templates/guidance being issued, or (c) required additional analysis by GIL into the root cause of the relevant finding.

As set out in further detail in Section B, we are committed to engaging with EY's recommendations. We have already begun implementing many of the operational recommendations 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.

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## 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 taken to implement operational recommendations identified in the audit reports.

### Structure of this report

This 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 D** - Other information, which contains an overview of the audit conclusions of applicable sub-articles by VLOP/VLOSE

Section C of the outline is not applicable for the Year 1 DSA Audit.

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## Section A: General Information

### 1. Audited provider

Google Ireland Limited

### 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 September 2024

### 4. Information on the underlying audit and the involved parties

Audit Examination Period Start Date: 28 August 2023

Audit Examination Period End Date: 31 May 2024

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

- Google Maps (designated as a VLOP)
- Google Play (designated as a VLOP)
- Google Shopping (designated as a VLOP)
- YouTube (designated as a VLOP)
- Google Search (designated as a VLOSE)

The point of contact for the audited provider is [CONFIDENTIAL]\*, the interim Head of the Independent Compliance Function for the DSA.

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

For further information with regard to EY, including qualifications and independence, please refer to Appendix 2 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. For a summary of all obligations that were subject to the audit, please see Section D.1 below.

### 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.

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

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## Section B: Operational Recommendations

Where EY issued 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.

This Section sets out how we will implement 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 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." We note that the measures to implement EY's operational recommendations are in process, and therefore those sections are not applicable. In particular, any adjustments to compliance benchmarks and/or internal controls will be made in tandem with, or after the conclusion of, implementation work.

B1. Article 14(2) - Terms and Conditions - Significant Changes		
Obligation	Audit Finding	Materiality Threshold
Article 14(2)	<b>Google Search - Negative:</b> The method used by Google Search to inform users of significant changes to the in-scope terms and conditions is insufficient to meet the requirements under Article 14(2).	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.
Measures to implement the operational recommendation		
Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators)		
<p>Article 14(2) requires the provider of an online platform to inform the recipients of its service of any significant change to terms and conditions that are within scope of Article 14. Google Search provides users with a “last updated” date to indicate when changes were made to a policy, together with the current wording of the relevant policy. EY found that Google Search “failed to adequately inform recipients of the service of 3 significant changes made to the terms and conditions [...] as it [...] did not include the nature of the significant changes made to the terms.”</p> <p>EY recommended that: “In addition to disclosing the date of the last significant change made to the terms and conditions, the audited service should include the description of the significant change when informing recipients of the service of significant changes made to the terms and conditions of the service.”</p> <p>In line with EY’s recommendation, Google Search is in the process of developing a user-facing change log to inform users of any significant changes made to policies in scope of Article 14.</p>		
Timing for implementation		
EY recommended that Google Search implement remediation measures between 30 September 2024 and 31 March 2025. Google Search is aiming to publish the change log within EY’s recommended timeframe.		

B2. Article 14(5) - Terms and Conditions - Summary		
Obligation	Audit Finding	Materiality Threshold
Article 14(5)	<p><b>Google Maps and Google Play - Negative:</b> EY found that there were material deficiencies with certain summaries on the basis that they did not provide the recipients of the service with a concise overview of the “main elements” contained within the terms and conditions.</p> <p><b>Google Search, Google Shopping and YouTube - Positive with comments:</b> EY found that Google Search, Google Shopping and YouTube complied with the requirements of Article 14(5) in all material respects, but included an overall recommendation to formally establish a benchmark for “main element” of terms and conditions.</p>	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the 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(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>EY recommended that the inscope services should “formally establish a benchmark for what is considered a “main element” of its terms and conditions” and that they should “determine the optimal approach, best suited for the recipients of [its] service keeping in mind the requirements of summaries being concise, easily accessible and machine readable”.</p> <p>In line with EY’s recommendation, the audited provider is in the process of developing a benchmark for “main elements” for use across its inscope services.</p> <p>In addition, EY made the following negative findings regarding specific product-level summaries for certain of the inscope terms and conditions for Google Maps and Google Play.</p> <p><b>Google Maps</b>   EY found that “the Google Maps Platform Terms of Service and Google Maps/Google Earth Additional Terms of Service 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 Maps] “should make available summaries for the relevant policies and Terms of Service pursuant to Article 14(5) and ensure the main elements are included.”</p> <p>Google Maps will undertake an assessment of the Platform Terms of Service and provide a concise overview of the main elements contained with the terms, consistent with any benchmark developed by Google for “main elements”.</p>		

In respect of the Google Maps/Google Earth Additional Terms of Service, which contains only five clauses, with clear labels for each provision, it may not be necessary to provide a summary of these terms in light of the length of these terms and conditions. Google Maps will review this position against the benchmark being developed by Google to ensure any action taken (or not) on the Google Maps/Earth additional terms of service is consistent with the internal benchmark.

**Google Play** | EY found that “material deficiencies exist with the summaries for various applicable terms and conditions as they did not provide the recipients of the service with a concise overview of the main elements contained within the terms”.

In particular, EY found that:

“Upon review of the Developer Policy Center, determined that although it contained a concise substantive summary of the main elements of the Google Play Developer Distribution Agreement, in particular the use of Google Play, other elements of the Google Play Developer Distribution Agreement were not addressed in the summary (e.g., Product Takedowns, Terminating this Agreement) or were not summarized adequately (e.g., Various Enforcement Policies).

Additionally, it did not address the main elements of other T&Cs relevant to recipients of the service other than developers, in particular the summary did not substantively address the main elements of the Google Play Terms of Service or Comment Posting Policy.”

EY recommended that Google Play “should make available summaries for the relevant policies and terms of service pursuant to Article 14(5) and ensure the main elements are included.” In particular, EY recommended the addition or enhancement of summaries for the Google Play Terms of Service, certain elements of the Google Play Developer Distribution Agreement, and the Google Play policy regarding Ratings & Review on the Play Store (this is the same policy as the Comment Posting Policy referenced in EY’s audit report). In light of EY’s findings, Google Play will add or enhance summaries for the Google Play Terms of Service, certain elements of the Google Play Developer Distribution Agreement, and Google Play policy regarding Ratings & Review on the Play Store to ensure consistency with any internal policies and benchmarks developed by Google.

#### Timing for implementation

EY recommended that the remediation measures be implemented between 30 September 2024 and 31 March 2025. The inscope services are working to implement the recommendation within EY’s recommended timeframe.

B3. Article 14(6) - Terms and Conditions - Availability in Member State Languages		
Obligation	Audit Finding	Materiality Threshold
Article 14(6)	<p><b>Google Maps, Google Play and Google Search - Negative:</b> EY found that certain terms and conditions were not available in the official languages of all Member States.</p> <p><b>Google Shopping and YouTube - Positive with comments:</b> EY found that Google Shopping and YouTube complied in all material respects with the requirements of Article 14(6).</p> <p>For all of Google's inscope services, EY recommended that GIL work with the Commission to clarify any ambiguity in the language of the Article.</p>	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the 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 its terms and conditions in the official languages of all the Member States in which it offers its services. EY recommended that all of Google's relevant services should "work with the Commission to clarify ambiguity with the language in Article 14(6) and update relevant terms and conditions, where needed."</p> <p>EY also found that the following terms and conditions were not available in the official languages of all Member States:</p> <ul style="list-style-type: none"> <li>● Google Maps Platform Terms of Service;</li> <li>● Google Play Developer Distribution Agreement; and</li> <li>● Policies for Content Posted by Users on Google Search</li> </ul> <p>In respect of the listed terms and conditions, EY recommended that Google Maps, Google Play and Google Search "update all in-scope terms and conditions in accordance with their operational benchmarks."</p> <p>Google Maps and Google Play are working to translate the relevant terms and services into the official languages of all Member States.</p> <p>In respect of the finding for Google Search, the Policies for Content Posted By Users on Google Search has been replaced by the Community Guidelines for user generated content on Google Search. Google Search will ensure these Community Guidelines are available in the official languages of all Member States.</p>		

<b>Timing for implementation</b>
EY recommended that the remediation measures be implemented between 30 September 2024 and 31 March 2025. In respect of the specific findings for Google Maps, Google Play and Google Search, the respective services are working to implement the measures within EY's recommended timeframe.
<b>Measures taken since the end of the period on which the audit report is based</b>
Google Maps, Google Play and Google Search are working to translate the relevant terms and conditions into the official languages of all Member States. This work is continuing with a view to all relevant terms and conditions being available in the official languages of all Member States within EY's recommended timeframe.
<b>Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls</b>
Regarding the recommendation to work with the Commission to clarify ambiguity in the wording of Article 14(6), we have updated our internal benchmark for "the official languages of all the Member States" to include all 24 official languages of the EU.

B4. Article 16(5) - Notice and Action Mechanisms		
Obligation	Audit Finding	Materiality Threshold
Article 16(5)	<p><b>YouTube - Positive with comments:</b> EY found that YouTube complied with the requirements of Article 16(5) in all material respects. However, EY recommended that YouTube retain evidence related to when a decision is made for notices received from individuals or entities.</p> <p><b>Google Maps, Google Play, and Google Shopping - Positive with comments:</b> EY found that the relevant services complied with the requirements of Article 16(5) in all material respects, except for the possible effects of EY being unable to obtain data to validate the date on which decisions for non-Child Safety legal reports were made. EY recommended that Google Maps, Google Play, and Google Shopping retain evidence related to when a decision is made for notices received from individuals or entities.</p>	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the 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 16(1), providers of hosting services 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 considers to be illegal content. Article 16(5) requires the provider of a hosting service to notify an individual or entity of its decision regarding notices submitted by that individual or entity which report the presence of content that they consider to be illegal. The hosting service is required to do so without undue delay and provide information in the notice on the possibilities for redress of the decision.</p> <p>For Google Maps, Google Play and Google Shopping, EY found that it “was unable to obtain evidence to validate the date at which decisions for non-Child Safety violation related notices were made, because that data is not retained by the [respective service] in the ordinary course of business.”</p> <p>EY found that YouTube complied with Article 16(5) in all material respects.</p> <p>EY found that Google Maps, Google Play, and Google Shopping also complied with Article 16(5) in all material respects (except as noted above in relation to non-Child Safety violation related notices), but recommended that these services “retain evidence (including the date) related to when a decision is made for a notice that is received from an individual or an entity.”</p>		

In line with EY's recommendation, Google Maps, Google Play, Google Shopping and YouTube will update as necessary the processes regarding retention of evidence related to when decisions are made under Article 16(5).

Timing for implementation

EY recommended that the relevant services implement the remediation measures between 30 September 2024 and 31 March 2025. The relevant services are working to implement the necessary measures within EY's recommended timeframe.

B5. Article 16(6) - Notice and Action Mechanisms		
Obligation	Audit Finding	Materiality Threshold
Article 16(6)	<p><b>Google Maps, Google Play and Google Shopping - Negative:</b> EY found that Google Maps, Google Play and Google Shopping complied with the requirements of Article 16(6) in all material respects except that notices related to non-Child Safety violations were not processed by Google Maps, Google Play and Google Shopping in a timely manner (within 7-10 days) at times during the Examination Period.</p> <p><b>YouTube - Positive with comments:</b> EY found that YouTube complied with the requirements of Article 16(6) in all material respects. However, consistent with EY's recommendation for Article 16(5), EY recommended that YouTube retain evidence related to when a decision is made.</p>	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the 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 16(1), providers of hosting services 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 considers to be illegal content. Article 16(6) requires the provider of a hosting service to process notices submitted by an individual or entity that reports the presence of content that they consider to be illegal and to make a decision in respect of that information in a timely, diligent, non-arbitrary and objective manner. When automated means are used for such processing or decision-making, the online platform is required to include this information in its notification of its decision to the relevant individual or entity.</p> <p><b>Google Maps, Google Play and Google Shopping</b>   EY found that, “[w]ith respect to notices that were not related to Child Safety violations, certain notices were not processed in a timely manner (within 7-10 days [as defined by the audited services’ operational benchmark]) at times during the Examination Period.”</p> <p>EY recommended that Google Maps, Google Play and Google Shopping “assess and address the root cause of not processing all notices of allegedly illegal content in a timely manner in accordance with the audited service's operational benchmark.”</p> <p>Consistent with EY’s recommendation, we plan to analyse the root cause. Following that analysis, to the extent required, we will implement any specific remediation measures, which may include control or</p>		

process changes. In addition, we anticipate updates to benchmarks to account for necessary variations in certain workflows.

EY also recommended that Google Maps, Google Play and Google Shopping should retain evidence (including the date) related to when a decision is made for a notice that is received from an individual or an entity.

Consistent with EY's recommendation, Google Maps, Google Play, and Google Shopping will update as necessary the processes regarding retention of evidence.

**YouTube** | EY found that YouTube complied with Article 16(6) in all material aspects. Consistent with the recommendation for Google Maps, Google Play and Google Shopping to retain evidence (including the date) related to when a decision is made for a notice, YouTube will update as necessary the processes regarding retention of evidence.

#### Timing for implementation

EY recommended that the relevant services implement remediation measures between 30 September 2024 and 31 March 2025. We are working to undertake the remediation measures within EY's recommended timeframe.

B6. Article 18(1) - Notification of Suspicions of Criminal Offences		
Obligation	Audit Finding	Materiality Threshold
Article 18(1)	<b>Google Maps, Google Play, Google Shopping and YouTube - Positive with comments:</b> EY found that the relevant services complied with the requirements of Article 18(1) in all material respects. However, EY recommended that the relevant services formally establish their benchmarks for “promptly” as part of its formal policies and procedures and increase the frequency with which alerts are triggered to on-duty teams when transmission errors occur.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the 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 18(1) requires the provider of an online platform, after becoming aware of any information giving rise to a suspicion that a criminal offence involving a threat to the life or safety of a person or persons has taken place, is taking place or is likely to take place, to promptly inform law enforcement or judicial authorities of the Member State or Member States concerned and provide them with all relevant information available. In line with the requirements of Article 18(1), Google Maps, Google Play, Google Shopping and YouTube have a process in place to report a criminal offence “promptly” - i.e. within 24 to 72 hours after determining that a threat is credible - to the relevant law enforcement authorities.</p> <p>EY found that Google Maps, Google Play, Google Shopping and YouTube complied with Article 18(1) in all material respects, but recommended two operational improvements:</p> <ol style="list-style-type: none"> <li>1. “Although the audited service defines an operational benchmark for “promptly” reporting a criminal threat to relevant law enforcement authorities under DSA Article 18(1) as 24-72 hours after it is determined that the criminal threat is reportable, the audited service should formally establish this operational benchmark as part of their formal policies and procedures.”</li> <li>2. “Although the rate of transmission errors that occurred during the Examination Period which failed to send confirmed [Child Sexual Abuse Material (<b>CSAM</b>)] reports to the [National Centre for Missing and Exploited Children (<b>NCMEC</b>)] promptly was deemed to be immaterial (i.e., less than 5% of the total number of confirmed CSAM cases), the audited service should increase the frequency with which alerts are triggered to on-duty teams when transmission errors occur, in order to ensure swifter resolution.”</li> </ol> <p>In line with EY’s recommendations, we are in the process of establishing the benchmark for “promptly” within our formal policies and procedures. In addition, we are working to increase the frequency with which on-duty teams review and triage transmission errors to NCMEC.</p>		

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Timing for implementation
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EY recommended that the relevant services implement remediation measures between 30 September 2024 and 31 March 2025. We are aiming to implement the recommendations within EY's recommended timeframe.
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B7. Article 20(4) - Internal Complaint-Handling System		
Obligation	Audit Finding	Materiality Threshold
Article 20(4)	<b>Google Play - Negative:</b> EY found that Google Play complied with the requirements of Article 20(4) in all material respects except for 8% of the samples tested where the appeal was not processed in a timely manner.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the 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 20(4) requires providers of an online platform to handle complaints submitted through their internal complaint-handling system in a timely, non-discriminatory, diligent and non-arbitrary manner. Further, where there are sufficient grounds for the provider to consider that its decision in respect of the notice was unfounded, the provider is required to reverse that decision without undue delay.</p> <p>Regarding Google Play, EY found that for “8% of samples tested, the appeal was not processed in a timely manner (within 10 days from when the appeal was submitted).” EY recommended that Google Play “should assess and address the root cause of not processing appeals in a timely manner in accordance with the audited service’s operational benchmark.”</p> <p>In line with EY’s recommendation, we are undertaking analysis to determine the root cause of EY’s finding. Following that analysis, to the extent required, Google Play will implement any specific remediation measures required to address the root cause, which may include control or process changes. In addition, we anticipate updates to benchmarks to account for necessary variations in certain workflows.</p>		
Timing for implementation		
EY recommended that Google Play implements remediation measures between 30 September 2024 and 31 March 2025. Google Play is aiming to implement the recommendations, if required, within EY’s recommended timeframe.		

B8. Article 20(5) - Internal Complaint-Handling System		
Obligation	Audit Finding	Materiality Threshold
Article 20(5)	<b>Google Play - Negative:</b> EY found that Google Play complied with the requirements of Article 20(5) in all material respects except for 12% of the samples tested where the complainant was not informed of the decision regarding their complaint without undue delay.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the 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 20(5) requires providers of an online platform to inform complainants without undue delay of its reasoned decision regarding their complaints, the possibility of out-of-court dispute settlement provided for in Article 21 and other available possibilities for redress.</p> <p>For Google Play, EY found that “[f]or 12% of samples tested, the audited service did not inform the complainant of their decision regarding the complaints lodged pursuant to Article 20(1) without undue delay.”</p> <p>EY recommended that Google Play “should assess and address the root cause for not informing the complainants of their decision regarding the complaints lodged pursuant to Article 20(1) without undue delay, in accordance with the audited service’s operational benchmark.”</p> <p>In line with EY’s recommendation, Google Play is undertaking analysis to determine the root cause of EY’s finding. Following that analysis, to the extent required, Play will implement any specific remediation measures required to address the root cause, which may include control or process changes. In addition, we anticipate updates to benchmarks to account for necessary variations in certain workflows.</p>		
Timing for implementation		
EY recommended that Google Play implements remediation measures between 30 September 2024 and 31 March 2025. Google Play is aiming to implement the recommendations within EY’s recommended timeframe.		

B9. Article 23(1) - Measures and Protection against Misuse		
Obligation	Audit Finding	Materiality Threshold
Article 23(1)	<b>Google Maps, Google Play, Google Shopping and YouTube - Positive with comments:</b> EY found that the relevant services complied with the requirements of Article 23(1) in all material respects, however EY recommended that they re-assess whether the benchmark for manifestly illegal content is appropriate, including, as necessary, expanding the scope.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the 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 23(1) requires providers of an online platform to suspend, for a reasonable amount of time and after having issued a prior warning, the provision of their services to recipients of the service that frequently provide manifestly illegal content.</p> <p>Recital 63 of the DSA states that manifestly illegal content is content “where it is evident to a layperson, without any substantive analysis, that the content is illegal” and Recital 64 provides only one example of content meeting that definition: child sexual abuse material (<b>CSAM</b>).</p> <p>For types of potentially illegal content other than CSAM, a case-by-case factual and legal analysis is typically required to determine the applicable law to the content and the potential illegality of such content/its dissemination within the specific factual and legal context. Given the need to balance the fundamental rights of users (including freedom of speech and freedom of expression) with the objective of ensuring a safe, predictable and trusted online environment, we consider that manifestly illegal content, which is distinguished in the DSA from illegal content, must be interpreted narrowly.</p> <p>Notwithstanding that EY found that the in-scope services complied with Article 23(1) in all material respects, EY recommended that we “should re-assess whether it is appropriate to limit the benchmark of manifestly illegal content to CSAM, including, as necessary, consider expanding the scope of what constitutes “manifestly illegal content”.</p> <p>In light of EY’s recommendation, we are reassessing whether the scope of our benchmark for “manifestly illegal content” is appropriate.</p>		
Timing for implementation		
EY recommended that the relevant services implement remediation measures between 30 September 2024 and 31 March 2025. We will implement the recommendations within EY’s recommended timeframe.		

B10. Article 24(1) - Transparency Reporting		
Obligation	Audit Finding	Materiality Threshold
Article 24(1)	<b>Google Maps, Google Play, Google Shopping and YouTube - Negative:</b> The relevant services complied with the requirements of Article 24(1) in all material respects except that the Transparency Report did not contain the number of suspensions for submission of manifestly unfounded complaints on a per VLOP basis.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the 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 24(1), in addition to the requirements under Article 15, requires that the transparency report of a provider of an online platform include:</p> <ul style="list-style-type: none"> <li>● the number of disputes submitted to the out-of-court dispute settlement bodies referred to in Article 21,</li> <li>● the outcomes of the dispute settlement,</li> <li>● the median time needed for completing the dispute settlement procedures,</li> <li>● the share of disputes where the provider of the online platform implemented the decisions of the body, and</li> <li>● the number of suspensions imposed pursuant to Article 23, distinguished between suspensions enacted for the provision of manifestly illegal content, the submission of manifestly unfounded notices and the submission of manifestly unfounded complaints.</li> </ul> <p>EY found that the in-scope services had “complied with this obligation during the Examination Period, in all material respects” except that the Article 23 suspension metric related to manifestly unfounded complaints was not reported “by platform.”</p> <p>As a result, EY recommended that:</p> <p>“As the Commission develops further Transparency Reporting templates, where possible, the audited service should specify which number of suspensions enacted for submission of manifestly unfounded complaints, imposed pursuant to Article 23, pertain to the relevant VLOP, including advertisements served across the audited provider’s VLOPs.”</p> <p>We will take into account Transparency Reporting templates once they are issued by the Commission. Where appropriate, for those in-scope services which suspend processing of complaints in relation to the submission of manifestly unfounded complaints under Article 23(2), consistent with any new reporting template, we will take steps to provide the number of suspensions for submission of manifestly unfounded complaints on a per VLOP basis.</p>		

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Timing for implementation

EY recommended that Google Maps, Google Play, Google Shopping and YouTube implement remediation measures between 30 September 2024 and 31 March 2025. Noting that this recommendation is tied to the publication of further reporting templates by the Commission, we will take into account those Transparency Reporting templates once they are issued by the Commission.

In the meantime, in accordance with the recommended timeframe set out by EY for implementing these recommendations, we are working to implement the recommendations to report manifestly unfounded complaints, where appropriate, “by platform” ahead of the publication of the next DSA Transparency Report at the end of February 2025.

B11. Article 24(2) - Transparency Reporting - Monthly Active Recipients		
Obligation	Audit Finding	Materiality Threshold
Article 24(2)	<b>Google Maps, Google Play, Google Search and Google Shopping - Positive with comments:</b> Google Maps, Google Play, Google Search and Google Shopping complied with the requirements of Article 24(2) in all material respects. However, EY recommended that a record of the outputs used to calculate the average monthly active recipients, as included within the Transparency Reports, be retained to further support the validation and approval process.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the 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 24(2) requires a provider to publish information on the average monthly active recipients (<b>MAR</b>) of the service within the Union. This information was required to be published in a publicly available section of the provider's online interface by 17 February 2023, and at least once every six months thereafter. The average MAR is calculated as an average over the period of the prior six months.</p> <p>For Google Maps, Google Play, Google Shopping and Google Search, EY found that "the audited service[s] complied with this Specified Requirement during the Examination Period, in all material respects," but recommended that: "The audited service[s] should retain the system-generated Product Area outputs of the script ('script output') used to calculate the MAR metrics to be included for transparency reporting. In addition, a record of the script output should be retained to further support the validation and approval."</p> <p>We are working to introduce an automated solution that enables the MAR counts to be queried within the system after integration. This automated solution will replace the manual process that was the subject of the EY's testing for the Year 1 DSA Audit and obviates the recommendation.</p> <p>Until the automated solution is introduced, the inscope services will retain manual script outputs as evidence of the MAR calculations.</p>		
Timing for implementation		
EY recommended that Google Maps, Google Play, Google Shopping and Google Search implement remediation measures between 30 September 2024 and 31 May 2025. We are working to implement an automated solution within EY's recommended timeframe.		

B12. Article 24(5) - Submission of SORs to EC Transparency Database		
Obligation	Audit Finding	Materiality Threshold
Article 24(5)	<p><b>Google Shopping - Positive with comments:</b> Google Shopping complied with the requirements of Article 24(5) in all material respects. However, EY recommended that Google Shopping continue to work with the Commission to undertake good faith efforts to ensure all in-scope statements of reasons are submitted to the database in a timely manner.</p> <p><b>YouTube - Negative:</b> YouTube complied with the requirements of Article 24(5) in all material respects except that it did not submit 14% of the total YouTube SORs during the Examination Period within the operational benchmark (4 days).</p>	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the 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 24(5) requires providers of online platforms to submit to the Commission the decisions and statements of reasons (<b>SORs</b>) referred to in Article 17(1) for inclusion in a publicly accessible, machine-readable database managed by the Commission. Providers of online platforms are required to ensure that this information is submitted without undue delay and does not contain personal data.</p> <p><b>Google Shopping</b>   For Google Shopping, EY found that “the audited service complied with this Specified Requirement during the Examination Period, in all material respects,” but recommended that “[t]he audited service should continue to work with the Commission to undertake good faith efforts to ensure all in-scope SORs are timely submitted to the database.”</p> <p>To date, Google Shopping has engaged in continued good faith dialogues with the Commission, including to discuss the volume of SORs sent from Google Shopping, and on various proposals to reduce overall volumes of SORs sent to the database. Google Shopping intends to continue these discussions with the Commission and will make continued efforts to submit SORs to the database without undue delay.</p> <p><b>YouTube</b>   For YouTube, EY found that it had complied with Article 24(5) in all material respects except that 14% of the total YouTube SORs sent during the Examination Period had not been submitted to the Commission database within the 4-day operational benchmark. EY recommended that YouTube “should submit all SORs to the receiving database managed by the Commission within the operational benchmark.” EY further acknowledged in its report that “the delay in submitting [the SORs] was due to a technical error and remediated after the Examination Period.”</p>		

Timing for implementation
<b>Google Shopping</b>   EY recommended that Google Shopping implement remediation measures between 30 September 2024 and 31 March 2025. We are in active discussions with the Commission in respect of Google Shopping SORs and will continue good faith efforts during the recommended timeframe (as applicable).
Measures taken since the end of the period on which the audit report is based
<b>YouTube</b>   EY acknowledged in its report that “the delay in submitting [the SORs] was due to a technical error and remediated after the Examination Period.” As such, no further remediation is needed.

B13. Article 25(1) - Online Interface Design and Organization		
Obligation	Audit Finding	Materiality Threshold
Article 25(1)	<b>Google Maps, Google Play, Google Shopping and YouTube - Positive with comments:</b> EY found that the relevant services complied with the requirements of Article 25(1) in all material respects. However, EY recommended that they consider having formalised detect and monitoring controls in place.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the 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 25(1) requires the provider of an online platform to not design, organise or operate its online interfaces in a way that deceives recipients of its service or otherwise distorts or impairs their ability to make free and informed decisions.</p> <p>For Google Maps, Google Play, Google Shopping and YouTube, EY found that each service complied with Article 25(1) in all material respects. However, EY recommended that “[i]n order to decrease the likelihood of unintentional noncompliance, the audited service should consider having formalized detect and monitoring controls in place.”</p> <p>Notwithstanding that Article 25(1) does not impose a requirement to establish formalised detect or monitoring controls, in light of EY’s recommendation, we are reassessing whether our processes in place are appropriate to ensure ongoing compliance with Article 25(1) across existing products.</p>		
Timing for implementation		
EY recommended the relevant services implement remediation measures between 30 September 2024 and 31 May 2025. We are aiming to complete our assessment within EY’s recommended timeframe.		

B14. Article 26(2) - Advertising on Online Platforms		
Obligation	Audit Finding	Materiality Threshold
Article 26(2)	<b>YouTube - Positive with comments:</b> EY found that YouTube complied with the requirements of Article 26(2) in all material respects. However, EY recommended that YouTube expand the functionality of the YouTube Studio Mobile App so that YouTube Videos can be declared as containing commercial communications on the YouTube Studio Mobile App.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the 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 26(2) requires providers of online platforms to provide a way for users to declare whether the content they provide is, or contains, commercial communications. Once a declaration has been submitted, the online platform is required to ensure that other users can identify, in a clear and unambiguous manner and in real time, that the content is or contains commercial communications as described in the declaration.</p> <p>EY found that YouTube complied with Article 26(2) in all material aspects, but recommended that:</p> <p>“Although the audited service provides functionality to allow YouTube Videos and Shorts to be declared as containing commercial communications through the YouTube website (and Shorts through the YouTube Studio Mobile App), the audited service should consider expanding this functionality to more easily allow recipients of the service to declare content containing commercial communications for YouTube Videos on the YouTube Studio Mobile App as well.”</p> <p>YouTube currently allows content creators to declare if their content contains commercial communications on the YouTube main site, and also makes available the ability to declare commercial communications for YouTube Shorts on the YouTube mobile app. Notwithstanding that Article 26(2) is already satisfied because users are able to declare commercial communications on the YouTube website, YouTube will add functionality in the mobile app so creators can disclose if their videos contain paid promotion as part of the upload process on mobile.</p>		
Timing for implementation		
EY recommended that YouTube implement remediation measures between 30 September 2024 and 31 March 2025. YouTube is aiming to implement the recommendations within EY’s recommended timeframe.		

B15. Article 30(3) - Traceability of Traders		
Obligation	Audit Finding	Materiality Threshold
Article 30(3)	<b>Google Maps - Positive with comments:</b> EY found that Google Maps complied with the requirements of Article 30(3) in all material respects. However, EY recommended that Google Maps has formally documented policies and procedures relating to notifying traders or revoking the ability to offer services inventory for unsuccessful verification of trader information.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.
Reasons for not implementing the recommendation		
Justification for not implementing the recommendation		
<p>Article 30(3) requires the provider of an online platform allowing consumers to conclude distance contracts with traders to request traders to correct or complete inaccurate, incomplete or not up-to-date information, and to suspend its service to traders that do not correct or complete their information.</p> <p>EY found that Google Maps complied with Article 30(3) in all material respects, but recommended that:</p> <p>“While [Google Maps] has a process in place to notify traders of information that is inaccurate, incomplete or not up-to-date, as well as a process to reinstate the ability to offer services upon successful verification, [Google Maps] does not have any formally documented policies and procedures related to notifying traders or revoking the ability to offer services inventory for unsuccessful verification of trader information. [Google Maps] has not had any instances requiring the notification of traders nor have they revoked the ability to offer services during the Examination Period, however pursuant to Article 30(3), [Google Maps] should implement a formally documented policy and procedure for notifying traders of information that is inaccurate, incomplete or not up-to-date, as well as for ensuring that if the trader fails to correct or complete that information, the ability to offer services to consumers located in the Union is revoked until the request has been fully complied with.”</p> <p>As identified by EY, Google Maps already has a process in place to notify traders of any discrepancy regarding the information provided and the need to resolve such discrepancy within a given timeline to avoid suspension of the service. This is accomplished both via email and via displaying a banner in the user interface to alert the trader of the discrepancies.</p> <p>[CONFIDENTIAL]*</p>		

\*Non-Confidential Summary of Redacted Content: information pertaining to the provider's internal business decisions.



[CONFIDENTIAL]*
Alternative measure(s) taken to achieve compliance
As noted above, as identified by EY, Google Maps already has a process in place to notify traders of any discrepancy regarding the information provided and the need to resolve such discrepancy within a given timeline to avoid suspension of the service. This is accomplished both via email and via displaying a banner in the user interface to alert the trader of the discrepancies.
[CONFIDENTIAL]*

\*Non-Confidential Summary of Redacted Content: information pertaining to the provider's internal business decisions.

B16. Article 30(5) - Traceability of Traders		
Obligation	Audit Finding	Materiality Threshold
Article 30(5)	<b>Google Maps - Positive with comments:</b> EY found that Google Maps complied with the requirements of Article 30(5) in all material respects. However, EY recommended that Google Maps implement a process and documenting policy and procedure for the deletion of trader information from the product area system to ensure compliance with the requirement to subsequently delete trader information six months after the end of the contractual relationship.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.
<b>Reasons for not implementing the recommendation</b>		
Justification for not implementing the recommendation		
<p>Article 30(5) requires the provider of an online platform allowing consumers to conclude distance contracts with traders to subsequently delete trader information six months after the end of the contractual relationship with the trader concerned. There have been no instances to date triggering the deletion of trader information on Google Maps under Article 30(5).</p> <p>EY found that Google Maps complied with Article 30(5) in all material respects. As an operational recommendation, EY noted that:</p> <p>“While the audited service has a process in place to remove trader information from the centralized compliance assurance reporting system which interfaces with the internal system used to initially collect trader information, that process is triggered only by the removal of trader information from the product area system first. The audited service has not had any instances requiring the deletion of trader information during the Examination Period, however pursuant to Article 30(5), the audited service should implement a process and documenting policy and procedure for the deletion of trader information from the product area system to ensure compliance with the requirement to subsequently delete trader information six months after the end of the contractual relationship.”</p> <p>[CONFIDENTIAL]*</p>		

\*Non-Confidential Summary of Redacted Content: information pertaining to the provider’s internal business decisions.



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Alternative measure(s) taken to achieve compliance
[CONFIDENTIAL]*

\*Non-Confidential Summary of Redacted Content: information pertaining to the provider's internal business decisions.

B17. Article 31(3) - Compliance by Design		
Obligation	Audit Finding	Materiality Threshold
Article 31(3)	<b>Google Maps - Positive with comments:</b> EY found that Google Maps complied with the requirements of Article 31(3) in all material respects. However, EY recommended that a formally documented policy and procedure be implemented for ensuring compliance with Article 31(3), specific to preventing illegal offerings on their platform.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.
<b>Reasons for not implementing the recommendation</b>		
Justification for not implementing the recommendation		
<p>Article 31(3) requires the provider of an online platform allowing consumers to conclude distance contracts with traders to assess whether its online interface allows traders information including their contact details, any sign identifying the trader, and any marks required that indicate compliance with applicable Union law before they offer their products and services on those platforms. It also requires that the provider makes reasonable efforts to randomly check in any official, freely accessible and machine-readable online database or online interface whether the products or services have been identified as illegal.</p> <p>EY found that Google Maps complied with Article 31(3) in all material respects, and noted that</p> <p style="padding-left: 40px;">“While the audited service has assessed the lack of the existence of any official, freely accessible and machine-readable databases allowing a provider to assess the legality of the services offered by its traders specific to business reservation services or the service of connecting a consumer with a downstream restaurant to place a food order, the audited service should implement a formally documented policy and procedure for ensuring compliance with the requirements of this provision, specific to preventing illegal offerings on their platform.”</p> <p>Google Maps only offers traders’ services (restaurant reservations and connecting consumers with downstream services to place food orders) that are unlikely to be services that fall in scope of the databases relevant to Article 31(3), which must be freely accessible and machine-readable online databases or online interfaces that have, or will, assess the legality of restaurant reservation services or services to connect consumers with restaurants to place a food order.</p> <p>[CONFIDENTIAL]*</p> <p>Google Maps has already confirmed that no relevant databases exist for the existing traders’ services, Google Maps does not plan to implement additional measures in connection with this recommendation.</p>		

\***Non-Confidential Summary of Redacted Content:** information pertaining to the provider’s internal business decisions.



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Alternative measure(s) taken to achieve compliance
[CONFIDENTIAL]*

\***Non-Confidential Summary of Redacted Content:** information pertaining to the provider's internal business decisions.

B18. Article 34(1) - Risk Assessment		
Obligation	Audit Finding	Materiality Threshold
Article 34(1)	<p><b>Google Maps, Google Play, Google Search, Shopping, YouTube - Positive with comments:</b> EY found that the relevant services complied with the requirements of Article 34(1) in all material respects. However, EY recommended that we consider enhancing the documentation that supports our analysis in respect of determining whether a functionality could have a critical impact to systemic risks. We should consider this as a means to monitor enforcement of the policy on functionalities and assess whether an off-cycle risk assessment is required.</p> <p>EY also recommended that we enhance documentation of the relevant considerations that support the scoring rationale and include sufficient information to support reperformance of risk rating as part of audit testing.</p>	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the 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 34(1) requires providers of VLOPs and 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 or 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"> <li>• dissemination of illegal content through its services;</li> <li>• actual or foreseeable negative effects for the exercise of fundamental rights;</li> <li>• actual or foreseeable negative effects on civic discourse, electoral processes and public security;</li> <li>• actual or foreseeable negative effects in relation to gender-based violence, the protection of public health and minors; and</li> <li>• serious negative consequences to the person's physical and mental well-being.</li> </ul> <p>EY found that Google Maps, Google Play, Google Search, Shopping, and YouTube complied with Article 34(1) in all material respects, and provided the following operational recommendations related to the execution of Article 34(1):</p>		

1. “Pursuant to Article 34(1), the audited service should document and/or retain evidence to support that an analysis is conducted under the policy on functionalities likely to meet the threshold of “critical impact to systemic risks” to determine whether the functionality could have a critical impact to systemic risks, as a prerequisite to assess whether an off-cycle risk assessment is required, and use this documentation as basis for periodic monitoring of the enforcement of the policy.”
2. “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.”

During the audit period, Google provided training on the policy defining the threshold for an off-cycle assessment (the “Off-Cycle Policy”) and steps to take following identification of a potentially triggering functionality launch. Moving forward, we will expand this training by recording it and making it available to additional stakeholders.

In addition to expanding access to training, we will add greater detail to the Off-Cycle Policy training materials to explain how stakeholders can notify the risk assessment team of a functionality launch that may warrant explicit documented analysis under the Off-Cycle Policy to determine whether it has a critical impact on systemic risk. This process improvement is designed to better identify and track launches that may be likely to trigger the off-cycle assessment process and are thus escalated to the central risk assessment team for review under the Off-Cycle Policy.

In respect of EY’s second recommendation, beginning with the 2025 Systemic Risk Assessment cycle, we will provide clearer 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.

#### **Timing for implementation**

EY recommended that the relevant services implement remediation measures between 30 September 2024 and 28 August 2025.

We note that the statutory timeline for completion of the annual risk assessment and submission of the corresponding report to the Commission complicates prompt responsiveness to any annual audit findings. The year 1 DSA audit report was completed on 27 September 2024, which followed our completion of our 2024 annual Systemic Risk Assessment and submission of the corresponding report to the Commission on 28 August 2024. Therefore, implementation of any audit recommendations will necessarily not be reflected in the 2024 DSA systemic risk assessment process or report but they will be addressed during the 2025 cycle.

In line with EY’s recommendation, and the statutory timeline for systemic risk assessments, the audited service is aiming to implement the operational recommendations by 28 August 2025.

B19. Article 34(2) - Risk Assessment		
Obligation	Audit Finding	Materiality Threshold
Article 34(2)	<b>Google Maps, Google Play, Google Search, Shopping, YouTube - Positive with comments:</b> EY found that the relevant services complied with the requirements of Article 34(2) in all material respects. However, EY recommended that the systemic risk assessment evidence should clearly document the rationale of how the risk statements were evaluated at the risk statement level and provide more detail on this.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the 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 34(2) requires providers of VLOPs and 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"> <li>● the design of their recommender systems and any other relevant algorithmic system;</li> <li>● their content moderation systems;</li> <li>● the applicable terms and conditions and their enforcement;</li> <li>● systems for selecting and presenting advertisements;</li> <li>● their data related practices;</li> <li>● intentional manipulation of their service, including by inauthentic use or automated exploitation; and</li> <li>● potentially rapid and wide dissemination of illegal content and information that is incompatible with their terms and conditions.</li> </ul> <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, Shopping, and YouTube complied with Article 34(1) in all material respects, and recommended that</p> <p style="padding-left: 40px;">“[p]ursuant 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.”</p> <p>In light of EY’s recommended enhancement, we are planning changes that will be implemented beginning in the 2025 DSA systemic risk assessment cycle to better describe the connection between the factors set out in Article 34(2), the specific risk, and the relevant VLOP or VLOSE at issue.</p>		

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Timing for implementation
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EY recommended that the relevant services implement remediation measures between 30 September 2024 and 28 August 2025. In accordance with the recommended timeframe set out by EY for implementing this recommendation, we are working towards implementing the recommendation by 28 August 2025, the deadline for GIL's submission of its next systemic risk assessment report.
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B20. Article 39(1) - Additional Online Advertising Transparency		
Obligation	Audit Finding	Materiality Threshold
Article 39(1)	<b>Google Maps, Google Play, Google Search, Google Shopping, YouTube - Positive with comments:</b> EY found that the relevant services complied with the requirements of Article 39(1) in all material respects, except that EY was unable to obtain evidence to determine the materiality associated with advertisements deleted (but not removed or disabled under Article 39(3)) due to reasons other than because of deleted advertiser accounts.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.
<b>Reasons for not implementing the recommendation</b>		
Justification for not implementing the recommendation		
<p>The relevant services are not implementing a recommendation in connection with this finding because EY did not make a recommendation given the issue was remediated within the Examination Period.</p> <p>Article 39(1) requires providers of VLOPs and VLOSEs that present advertisements on their online interfaces to compile a publicly available repository containing the information listed in Article 39(2). The repository is required to comply with the following:</p> <ul style="list-style-type: none"> <li>● be a searchable and reliable tool;</li> <li>● be in a specific section of the online interface for the entire period during which the advertisement is presented and until one year after it was presented for the last time; and</li> <li>● not contain any personal data of recipients related to the advertisement.</li> </ul> <p>Providers of VLOPs and VLOSEs are required to make reasonable efforts to ensure the information in the repository is accurate and complete.</p> <p>Owing to technical complexities, advertisements from deleted advertiser accounts and deleted advertisements began showing in the Ads Transparency Center on 2 February 2024. This is consistent with our requirement to make reasonable efforts to ensure information within the Ads Transparency Center is accurate and complete.</p> <p>In connection with this phasing, EY found that:</p> <p>“For advertisements deleted (but not removed or disabled under Article 39(3)) due to reasons other than because of deleted advertiser accounts, the related advertisements were not presented within the [Ads Transparency Center] through 1 February 2024. Although the audited service asserted their compliance with the Specified Requirement, EY was unable to obtain evidence to validate the number and characteristics of such advertisements, to determine the materiality associated with them.”</p>		

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As noted above, EY did not make a recommendation in respect of this finding as the issue was remediated within the Examination Period. Advertisements from deleted accounts and deleted advertisements have been available in the Ads Transparency Center since 2 February 2024. As such no further remediation is required in respect of this finding.
Alternative measure(s) taken to achieve compliance
Not applicable

B21. Article 39(2) - Additional Online Advertising Transparency		
Obligation	Audit Finding	Materiality Threshold
Article 39(2)	<b>Google Maps, Google Play, Google Search, Google Shopping, YouTube - Positive with comments:</b> EY found that the relevant services complied with the requirements of Article 39(2) in all material respects. However, EY recommended that the VLOPs/VLOSE disclose the name of the payor or clearly disclose that the person on whose behalf the advertisement is presented is the same as the person who paid for the advertisement within the Ads Transparency Center.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the 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 39(2) requires providers of VLOPs and VLOSEs to compile a repository of information relating to advertisements presented on their online interfaces that contain at least all of the following information:</p> <ul style="list-style-type: none"> <li>● the content of the advertisement, including the name of the product, service or brand and subject matter;</li> <li>● the natural or legal person on whose behalf the advertisement is presented;</li> <li>● the natural or legal person who paid for it if they are different to the above;</li> <li>● the period during which the advertisement was presented;</li> <li>● whether it was intended to be presented to particular groups of recipients of the service and the main parameters used to exclude such particular groups;</li> <li>● the commercial communications published on the VLOPs and identified pursuant to Article 26(2); and</li> <li>● the total number of recipients of the service reached and, if applicable, broken down by Member State for any group(s) of recipients specifically targeted.</li> </ul> <p>EY found that Google's VLOPs/VLOSE complied with Article 39(2) in all material respects, and recommended that:</p> <p style="padding-left: 40px;">“In accordance with Article 39(2)(c), the audited service should disclose the name of the payor of the advertisement within the Ads Transparency Centre or disclose clearly that the natural or legal person on whose behalf the advertisement is presented is the same as the natural or legal person who paid for the advertisement.”</p> <p>In line with EY's recommendation, we are evaluating measures to make clearer to users the identity of the party paying for the advertisements within the Ads Transparency Centre, including where this party is the same as the natural or legal person on whose behalf the advertisement is being presented.</p>		

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Timing for implementation
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EY recommended that the remediation measures be implemented between 30 September 2024 and 31 March 2025. We intend to complete evaluation of possible measures within EY's recommended timeframe, and we will plan to keep EY apprised of our implementation timeline.
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B22. Article 42(2) - Transparency Reporting Obligations		
Obligation	Audit Finding	Materiality Threshold
Article 42(2)	<p><b>Google Play, Google Shopping - Positive with comments:</b> EY found that Google Play and Google Shopping complied with the requirements of Article 42(2) in all material respects. However, EY recommended that, where possible, as the Commission develops further Transparency Reporting templates, Google Play and Google Shopping should further adapt future reporting metrics to include reporting by official languages of Member States.</p> <p><b>YouTube - Negative:</b> EY found that YouTube complied with the requirements of Article 42(2) in all material respects, except that it did not present metrics related to human resources evaluating content across the official EU Member State languages in consecutive periods across transparency reports.</p>	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the 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 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"> <li>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;</li> <li>the qualifications and linguistic experience of the persons carrying out such content moderation as well as the training and support given to them; and</li> <li>the indicators of accuracy and related information referred to in Article 15(1)(e), broken down by each official language of the Member States.</li> </ul> <p><b>Google Play and Google Shopping</b>   EY found that Google Play and Google Shopping complied with Article 42(2) in all material respects. As an operational recommendation, EY noted that as “the Commission develops further Transparency Reporting templates, where possible, the audited service should further adapt any future reporting metrics to include reporting by the official language of Member States.”</p> <p>Google Play and Google Shopping will continue to take into account further Transparency Reporting templates issued by the Commission. Upon receipt of such templates, we will review the</p>		

requirements, including in relation to reporting by official language of Member States. To the extent necessary, Google will assess and document the relevant services' ability to meet any additional requirements and identify where language breakdown is not applicable (for example, where quality metrics are language agnostic).

**YouTube** | EY found that YouTube did not present metrics related to human resources evaluating content across the official EU Member State languages in consecutive periods across the first two transparency reports. EY recommended that:

“The audited service should ensure all metrics are reported consecutively between different versions of published Transparency Reports. As the Commission develops further Transparency Reporting templates, where possible, the audited service should further adapt any future reporting metrics to include reporting by language of Member States.”

This was a one-time finding that does not require remediation. For the first Transparency Report, which covered a very limited time period (28 August 2023 - 10 September 2023) YouTube provided metrics from a standard accounting and reporting period – 1 January 2023 to 30 June 2023. Starting with the second Transparency Report, published 26 April 2024, YouTube's metric for this requirement has included data that covered the specific reporting period.

In line with EY's recommendation, YouTube will continue to report metrics consecutively between different versions of published Transparency Reports. Further, as with Google Play and Google Shopping, YouTube will review any updated templates when issued by the European Commission.

#### Timing for implementation

For each of Google Play, Google Shopping, and YouTube, EY has stated that the timeframe to implement specific remediation measures is “to be determined based on the timing of the finalisation of Transparency Reporting templates by the Commission.” We await the finalisation of the Transparency Reporting templates by the Commission and will evaluate the need for any changes and the associated timeframes to implement any changes.

B23. Article 42(3) - Transparency Reporting Obligations		
Obligation	Audit Finding	Materiality Threshold
Article 42(3)	<b>Google Maps, Google Play, Google Search and Google Shopping - Positive with comments:</b> EY found that Google Maps, Google Play, Google Search and Google Shopping complied with the requirements of Article 42(3) in all material respects. However, EY recommended that a record of the outputs used to calculate the average monthly recipients of its service, as included within the Transparency Reports, be retained to further support the validation and approval process.	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the Examination Period, and/or if there was an actual or projected error of more than 5% (or other material qualitative variance) during the 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(3) requires providers of VLOPs and VLOSEs to include information on the average monthly recipients of its service (<b>MAR</b>) for each Member State within its transparency reports.</p> <p>Google Maps, Google Play, Google Search and Google Shopping complied with Article 42(3) in all material respects. However, EY recommended that Google Maps, Google Play, Google Search and Google Shopping:</p> <p style="padding-left: 40px;">“should retain the system-generated Product Area outputs of the script used to calculate the MAR metrics to be included for transparency reporting. A record of the script output should be retained to further support the validation and approval.”</p> <p>We are working to introduce an automated solution that enables the monthly MAR counts to be queried within the system after integration. This automated solution will replace the manual process that was the subject of the EY’s testing for the Year 1 DSA Audit and obviates the recommendation.</p> <p>Until the automated solution is introduced, the inscope services will retain manual script outputs as evidence of the MAR calculations.</p>		
Timing for implementation		
EY recommended that the remediation measures be implemented between 30 September 2024 and 31 May 2025. We are working to implement the new automated solution within EY’s recommended timeframe.		

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## Section C: Follow-Up to Operational Recommendations re: Arts. 45, 46, 48 DSA

This section of the template is not applicable for the 2024 DSA Audit.

## Section D: Other Information

### I. Applicable Obligations for Audit

The tables below set out the not applicable sub-articles summaries, which show those sub-articles were not applicable for the Year 1 DSA 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 the respective audit report. The heading sections in each table correspond to the five sections within Chapter III of the DSA.

Colour Legend	
	Not an auditable obligation
	Not applicable until EC takes action
	Condition does not exist for the sub article to be applicable
	Not applicable for initial Examination Period

#### 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	21.1	32.2	36.2-36.11
13.5		21.2		37.1
14.3		21.3		37.3-37.6
15.2		21.4		37.7
15.3		21.5		40.2
		21.6-21.9		40.3-40.7
		22.2-22.5		40.8-40.11
		22.6		40.13
		22.7		42.4
		22.8		42.5
		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	21.1	31.1-31.3	36.2-36.11
13.5		21.2	32.1	37.1
14.3		21.3	32.2	37.3-37.6
15.2		21.4		37.7
15.3		21.5		40.2
		21.6-21.9		40.3-40.7
		22.2-22.5		40.8-40.11
		22.6		40.13
		22.7		42.4
		22.8		42.5
		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	37.1
14.3	17.2	21.1	32.2	37.3-37.6
15.2	17.3	21.2		37.7
15.3	17.4	21.3		40.2
	17.5	21.4		40.3-40.7
	18.1	21.5		40.8-40.11
	18.2	21.6-21.9		40.13
		22.1		42.2
		22.2-22.5		42.4
		22.6		42.5
		22.7		43.1-43.7
		22.8		44.1
		23.1-23.4		44.2
		24.1		45.1-45.4
		24.4		46.1-46.4
		24.5		47.1-47.3
		24.6		48.1-48.5
		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	21.1	31.1-31.3	36.2-36.11
13.5		21.2	32.1	37.1
14.3		21.3	32.2	37.3-37.6
15.2		21.4		37.7
15.3		21.5		40.2
		21.6-21.9		40.3-40.7
		22.2-22.5		40.8-40.11
		22.6		40.13
		22.7		42.4
		22.8		42.5
		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**

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	21.1	31.1-31.3	36.2-36.11
13.5		21.2	32.1	37.1
14.3		21.3	32.2	37.3-37.6
15.2		21.4		37.7
15.3		21.5		40.2
		21.6-21.9		40.3-40.7
		22.2-22.5		40.8-40.11
		22.6		40.13
		22.7		42.4
		22.8		42.5
		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

## II. Audit Conclusions

Below are the audit conclusions of applicable sub-articles 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
	Positive with comments
	Negative - partial compliance
	Negative

### 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	22.1	30.6	37.2
14.2	17.3	23.1	30.7	38
14.4	18.1	23.2	31.1	39.1
14.5	18.2	23.3	31.2	39.2
14.6		23.4	31.3	39.3
15.1		24.1		40.1
		24.2		40.12
		24.3		41.1
		24.5		41.2
		25.1		41.3
		26.1		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



## 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	22.1		37.2
14.2	17.3	23.1		38
14.4	18.1	23.2		39.1
14.5	18.2	23.3		39.2
14.6		23.4		39.3
15.1		24.1		40.1
		24.2		40.12
		24.3		41.1
		24.5		41.2
		25.1		41.3
		26.1		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



### 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				37.2
14.2				38
14.4				39.1
14.5				39.2
14.6				39.3
15.1				40.1
				40.12
				41.1
				41.2
				41.3
				41.4
				41.5
				41.6
				41.7
				42.1
				42.3



**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	22.1		37.2
14.2	17.3	23.1		38
14.4	18.1	23.2		39.1
14.5	18.2	23.3		39.2
14.6		23.4		39.3
15.1		24.1		40.1
		24.2		40.12
		24.3		41.1
		24.5		41.2
		25.1		41.3
		26.1		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

### 5. YouTube

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	22.1		37.2
14.2	17.3	23.1		38
14.4	18.1	23.2		39.1
14.5	18.2	23.3		39.2
14.6		23.4		39.3
15.1		24.1		40.1
		24.2		40.12
		24.3		41.1
		24.5		41.2
		25.1		41.3
		26.1		41.4
		26.2		41.5
		26.3		41.6
		27.1		41.7
		27.2		42.1
		27.3		42.2
		28.1		42.3
		28.2		