Independent Audit on Google Shopping

For the Period of 28 August 2023 to 31 May 2024

With Assurance Report of Independent Accountants regarding Regulation (EU) 2022/2065, the Digital Services Act (DSA)

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Google Ireland Limited
Registered office address: Gordon House, Barrow Street, Dublin 4, D04 E5W5, Ireland

Report of Management of Google Ireland Limited on Google Shopping's Compliance

27 September 2024

We, as members of management of Google Ireland Limited ("GIL"), (the "Company") are solely responsible for all processes and controls implemented by Google Shopping (the "audited service") to comply with all obligations in the aggregate, as well as with each applicable individual obligation and commitment, referred to in Article 37(1)(a) of the European Union Regulation 2022/2065 of the European Parliament and of the Council (the "DSA", "Digital Services Act", or "Act") (such obligations and commitments together the "Specified Requirements") during the period from 28 August 2023 through 31 May 2024 (the "Examination Period"). Unless referenced otherwise, each applicable obligation and commitment is defined at the sub-article level. We also are responsible for establishing and maintaining effective internal control over the design and implementation of the processes and controls necessary to comply with the Specified Requirements during the Examination Period. We have performed an evaluation of the Company's compliance with the Specified Requirements, including those described below, during the Examination Period. In order to fulfil its responsibilities, GIL has requested that Google LLC and/or its relevant subsidiaries (including in relation to their systems, processes, and infrastructure) (i) take certain action necessary to ensure compliance with the DSA; and (ii) take action to provide access, assistance, and support, including management representations as requested by the audit provider, in order for the audit provider to comply with its professional obligations.

We assert that, except for the items of non-compliance described in the Attachment A, Google Shopping complied with the applicable Specified Requirements in aggregate, as well as with each applicable individual Specified Requirement during the Examination Period, as set out in Chapter III of the Act, in all material respects ("Assertion").

We, as members of management of the Company, are responsible for preparing this report, including the completeness, accuracy, and method of presentation of this report. As such, we are responsible for:

- Determining the applicability of each of the DSA obligations and commitments during the Examination Period (see Attachment A)
- Complying with the Specified Requirements by designing, implementing, and maintaining the audited service's system and manual processes (and related controls) to comply with the Act
- Selecting the Specified Requirements, making legal interpretations and developing operational benchmarks, as needed, to implement the Specified Requirements
- Evaluating and monitoring the audited service's compliance with the Specified Requirements
- Our Assertion of compliance with the Specified Requirements
- Having a reasonable basis for our Assertion
- Preparing our audit implementation report referred to in Article 6 of the Commission Delegated Regulation (EU) 2024/436 of 20 October 2023 supplementing Regulation (EU) 2022/2065 (the "Delegated Regulation"), including the completeness, accuracy, and method of presentation

Furthermore, our responsibility includes establishing and maintaining internal controls that are relevant to the preparation of our Assertion and evaluation of the audited service's system and manual processes (and related controls) in place to achieve compliance.

Management of GIL

Attachment A - Listing of management's determinations of compliance and not applicable sub-articles

Google

Attachment A - Listing of management's determinations of compliance and not applicable sub-articles

Listing of management's determinations of compliance

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

Audited Service Legend	
	In compliance (positive)
	Partial compliance (negative – except for)

Google

Not Applicable Sub-article Summary

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

Color 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

Google

Rationale for designations of "Condition does not exist for the sub-article to be applicable"

Sub-article	Rationale
13.1, 13.2, 13.4	These sub-articles are only applicable if the providers of intermediary services do not have an establishment in the European Union but offer services in the Union. Given Google Ireland Limited (GIL) is established in the Union, these sub-articles are not applicable.
14.3	This sub-article is only applicable if an intermediary service is primarily directed at minors or is predominantly used by them. Google Shopping is not primarily directed at minors or predominantly used by them.
22.6	This sub-article is only applicable upon the provider of an online platform receiving notices from trusted flaggers. As no notices were received during the Examination Period, this sub-article is not applicable.
26.2	This sub-article does not apply to Google Shopping as the content provided by recipients of the service is not and does not contain commercial communications as defined under Article 3(w).
30.1 – 30.7	These sub-articles are only applicable to providers of online platforms allowing consumers to conclude distance contracts with traders. These sub-articles do not apply to Google Shopping due to the nature of the services offered by the platform (re-directing users to external sites to make purchases). As all sales are made on the external sites, not on the Google Shopping platform, there are no traders concluding distance contracts with consumers.
31.1 – 31.3	These sub-articles are only applicable to providers of online platforms allowing consumers to conclude distance contracts with traders, of which Google Shopping is not as noted under Article 30.
32.1, 32.2	These sub-articles are only applicable to providers of online platforms allowing consumers to conclude distance contracts with traders, of which Google Shopping is not as outlined under Article 30.
40.3 – 40.7	*Note: The Commission has not yet adopted the delegated act on data access. Until such time, Articles 40(3) to 40(7) are not applicable.* These sub-articles are only applicable if a reasoned request from the Digital Services Coordinator (DSC) of establishment or the Commission has taken place under sub-article 40(1) or 40(4). As the provider has not received any request from the DSC or the Commission during the Examination Period, these sub-articles are not applicable.

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Assurance Report of Independent Accountants

To the Board of Directors of Google Ireland Limited

Scope

We were engaged by Google Ireland Limited ("GIL") (the "Company" or "audited provider") to perform an assurance engagement to examine management's Assertion, included in the attached Report of Management of Google Ireland Limited on Google Shopping's Compliance regarding compliance of Google Shopping including all processes and controls implemented by Google Shopping (the "audited service") with all obligations in the aggregate, as well as with each applicable individual obligation and commitment, referred to in Article 37(1)(a) of the European Union Regulation 2022/2065 of the European Parliament and of the Council (the "Digital Services Act" or "DSA," or "Act") (together the "Specified Requirements") during the period from 28 August 2023 through 31 May 2024 (the "Examination Period"), and opine on the audited service's compliance with the Specified Requirements. Unless referenced otherwise, each applicable obligation and commitment is defined at the sub-article level.

We did not perform assurance procedures on the audited service's compliance with codes of conduct and crisis protocols (referred to in Article 37 (1)(b) of the Act and Annex I of the Commission Delegated Regulation (EU) 2024/436 of 20 October 2023 Supplementing Regulation (EU) 2022/2065 (the "Delegated Regulation")) because the requirement for the audited service to comply with such articles did not exist during the Examination Period.

Additionally, the information included in the audited provider's separately provided audit implementation report is presented by the audited provider to provide additional information. Such information has not been subjected to the procedures applied in our examination, and accordingly, we do not express an opinion, conclusion, nor any form of assurance on it.

GIL's responsibilities

The management of the audited provider is responsible for:

- Determining the applicability of each of the Act's obligations and commitments during the Examination Period
- Complying with the Specified Requirements by designing, implementing, and maintaining the audited service's system and manual processes (and related controls) to comply with the Act
- Selecting the Specified Requirements, and making legal interpretations and developing operational benchmarks, as needed, to implement the Specified Requirements
- Evaluating and monitoring the audited service's compliance with the Specified Requirements
- Its Assertion of compliance with the Specified Requirements
- Having a reasonable basis for its Assertion
- Preparing its audit implementation report referred to in Article 37(6) of the DSA, including the completeness, accuracy, and method of presentation

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

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Our responsibilities and procedures performed

Our responsibility is to:

- Plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, the audited service complies with each of the Specified Requirements;
- Form an independent opinion on whether the audited service is in compliance with the Specified Requirements, based on the procedures we have performed and the evidence we have obtained; and
- Express our opinion to the audited provider.

For additional responsibilities of GIL and Ernst & Young, LLP ("EY" or "auditing organization"), see Appendix 3 for the engagement statement of work executed on 20 February 2024.

We conducted our examination in accordance with the attestation standards established by the American Institute of Certified Public Accountants ("AICPA"), the *International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* ("ISAE 3000 (Revised)"), applicable aspects of the Delegated Regulation dated 20 October 2023 and the terms of reference for this examination as agreed with GIL on 20 February 2024. Those standards require that we plan and perform our examination to obtain reasonable assurance about whether GIL complied, in all material respects, with the Specified Requirements referenced above. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination included the following procedures, among others:

- Obtaining an understanding of the characteristics of the services provided by the audited provider;
- Evaluating the appropriateness of the Specified Requirements applied and their consistent application, including evaluating the reasonableness of estimates made by the audited provider;
- Obtaining an understanding of the systems and processes implemented to comply with the DSA, including obtaining an understanding of the internal control environment relevant to our examination and testing the internal control environment to the extent needed to obtain evidence of the Company's compliance with the Specified Requirements, but not for the purpose of expressing an opinion on the effectiveness of the audited provider's internal control;
- Identifying and assessing the risks whether the compliance with the Specified Requirements is incomplete or inaccurate, whether due to fraud or error, and designing and performing further assurance procedures responsive to those risks, and
- Obtaining assurance evidence that is sufficient and appropriate to provide a basis for our modified opinion.

We collected evidence throughout the period from 20 February 2024 to 27 September 2024 to assess the audited service's compliance with the Specified Requirements during the Examination Period.

Our independence and quality management

We are required to be independent of GIL and to meet our other ethical responsibilities, as applicable for examination engagements set forth in the Preface: Applicable to All Members and Part 1 – Members in Public Practice of the Code of Professional Conduct established by the AICPA and other relevant ethical requirements required for our engagement.
We also apply the AICPA's quality management standards and the International Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements*, which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Furthermore, the attestation that the auditing organization complies with the obligations laid down in Article 37(3), point (a), point (b), and point (c) is included in Appendix 5.

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

The audit conclusion; audit criteria, materiality thresholds, audit procedures, justification of any changes to the audit procedures during the audit, methodologies and results - including any test and substantive analytical procedures; justification of the choice of those procedures and methodologies; overview and description of information relied upon as audit evidence; explanation of how the reasonable level of assurance was achieved; notable changes to the systems and functionalities audited; identification of any specific element which could not be audited (if applicable) or audit conclusion not reached; and other relevant observations and findings associated with our audit of the obligations and commitments is included in Appendix 1. Additionally, our summary of audit risk analysis pursuant to Article 9 of the Delegated Regulation including assessment of inherent, control, and detection risk for each applicable obligation is included in Appendix 4. See the Summary in Appendix 1 for the audit obligations and commitments not subjected to audit since they were not applicable during the Examination Period.

Inherent limitations

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

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

Our examination was limited to certain aspects of the audited service’s algorithmic systems, to the extent needed to obtain evidence of the audited service’s compliance with the Specified Requirements as required by the Act. This did not include all of the algorithmic systems that Google Shopping operates, nor all aspects of the algorithmic systems for which we performed audit procedures. Furthermore, algorithms may not consistently operate in accordance with their intended purpose or at an appropriate level of precision. Because of their nature and inherent limitations, algorithms may introduce biases of the human programmer resulting in repeated errors or a favoring of certain results or outputs by the model. Accordingly, we do not express an opinion, conclusion, nor any form of assurance on the design, operation, and monitoring of the algorithmic systems.

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

Emphasis of certain matters

Applying the Specified Requirements require the audited service to develop benchmarks and make interpretations of obligations and commitments, including certain terminology. Benchmarks and interpretations for which we deemed would be needed for report users to make decisions are described in Appendix 1 for applicable commitments and obligations.
We are also not responsible for the audited provider’s interpretations of, or compliance with, laws, statutes, and regulations applicable to GIL in the jurisdictions within which it operates. Accordingly, we do not express an opinion or other form of assurance on the audited provider’s compliance or legal determinations.

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Our examination was limited to understanding and assessing certain internal controls. Because of their nature and inherent limitations, controls may not prevent, or detect and correct, all errors or fraud that may be considered relevant. Furthermore, the projection of any evaluations of effectiveness to future periods is subject to the risk that internal controls may become inadequate because of changes in conditions, that the degree of compliance with such internal controls may deteriorate, or that changes made to the system or internal controls, or the failure to make needed changes to the system or internal controls, may alter the validity of such evaluations.

Audit Opinion

The Audit opinion for compliance with the audited obligations, in the aggregate, and for each individual obligation and commitment referred to in Article 37(4), point (g) of the Act is to be phrased as Positive, Positive with comments, or Negative.

Furthermore, Annex 1 of the Delegated Regulation requires an explanation for individual Specified Requirements where an opinion was not able to be reached. On the basis of the conclusions for each obligation and commitment, the auditing organization is also required to include an overall audit opinion.

Basis for Qualified (Negative) Opinion

As noted in Appendix 1, our examination disclosed conditions that in the aggregate resulted in material noncompliance of certain Specified Requirements applicable to Google Shopping during the Examination Period.

Qualified (Negative) Opinion

In our opinion, except for the effects, and possible effects, of the matters giving rise to the modification as described in Appendix 1, Google Shopping complied with the applicable Specified Requirements during the Examination Period as set out in Chapter III of the Act, in all material respects.

Conclusions on each applicable individual commitment and obligation

For conclusions on each obligation and commitment, see Appendix 1.

Restricted Use and Purpose

This report is intended solely for the information and use of GIL, and for the information of the European Commission and the applicable Digital Services Coordinator of establishment as mandated under DSA Article 42(4), (collectively, the "Specified Parties") for assessing the audited provider's compliance with the Specified Requirements, and is not intended to be, and should not be, used by anyone other than these Specified Parties including users of the service, who are not identified as Specified Parties but who may have access to this report as required by law or regulation or for other purposes.

Ernst + Young LLP

27 September 2024

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Appendices:

Appendix 1 — Description of additional information on each of the applicable audit obligations and commitments (documentation and results of any tests performed by the auditing organization, including as regards algorithmic systems of the audited provider), including summaries of conclusions reached
Appendix 2 — Annex 1 Template for the audit report referred to in Article 6 of the Delegated Regulation
Appendix 3 — Engagement agreement (Terms of Reference) between EY and GIL (Document requested pursuant to Article 7(2) of the Delegated Regulation)
Appendix 4 — Summary of audit risk analysis, and assessment of inherent, control and detection risk for each obligation and commitment pursuant to Article 9 of the Delegated Regulation (Documents relating to the audit risk analysis pursuant to Article 9 of the Delegated Regulation)
Appendix 5 — Documents attesting that the auditing organization complies with the obligations laid down in Article 37(3), point (a), point (b), and point (c), of the DSA
Appendix 6 — Definitions

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Appendix 1 — Description of additional information on each of the applicable audit obligations and commitments (documentation and results of any tests performed by the auditing organization, including as regards algorithmic systems of the audited provider), including summaries of conclusions reached

Introduction to Appendix 1

Overview of methodology/approach of procedures performed

As part of determining the initial risk assessment for each obligation (or shortly thereafter), we made inquiries and/or performed a walkthrough of applicable processes or controls to obtain a sufficient understanding in order to design the nature, timing and extent of our procedures to obtain reasonable assurance.

For each obligation we took one of the following approaches:

1. *Primarily evaluated the design and operation of control(s)*. If the audited provider has a control or set of controls that closely aligns with the Specified Requirements, we executed procedures to assess the design and operation of the control and did not perform substantive procedures other than inquiry (unless denoted otherwise).
2. *Performed substantive procedures, although control(s) existed.* If the audited provider has a control or set of controls that closely aligns with the Specified Requirement, but we deemed assessment to be more efficient by executing substantive procedures, we executed substantive procedures and did not perform procedures to assess the design and operation of the control.
3. *Evaluated the design and operation of control(s) and performed substantive procedures.* If the audited provider has a control or set of controls that closely aligns with some, but not all, of the criteria of the requirement, we executed procedures to assess the design and operation of the control for those criteria aligned with a control or set of controls, and performed substantive procedures for the remaining attributes of the Specified Requirements.
4. *Performed substantive procedures.* If the audited provider does not have a control or set of controls that closely aligns with many aspects of the Specified Requirement, we solely executed substantive procedures.

Impact of notable changes to the systems and functionalities audited during the Examination Period

We inquired as to any notable changes made to the systems and functionalities during the Examination Period and adjusted our examination procedures appropriately. To the extent the changes were deemed to have a significant impact on achieving compliance with the given Specified Requirements, we denoted the nature of the change in the description of the procedures performed in this Appendix.

Evaluation and use of audited provider's legal interpretation, operational benchmarks and definitions

Many of the obligations needed to be supplemented by the audited provider's own legal determination, operational benchmarks and/or definition of ambiguous terms ("audited provider's developed supplemental criteria"). For each obligation, we took one of the following approaches:

1. We assessed the audited provider's developed supplemental criteria and deemed it being reasonable without further expansion or adjustment. As such, we performed procedures to evaluate the audited service's compliance with the Specified Requirements, including the audited provider's supplemental developed criteria.
2. We assessed the audited provider's developed supplemental criteria and deemed it being reasonable, but identified recommendations to improve the audited provider's supplemental developed criteria. As such, we performed procedures to evaluate the audited service's compliance with Specified Requirements, including the audited provider's supplemental developed criteria, and provided a recommendation to improve the audited provider's supplemental developed criteria.

3. We assessed the audited provider's supplemental developed criteria (if any) and deemed it insufficient to obtain reasonable assurance. In these situations, we either concluded the obligation was not met or determined we did not have sufficient criteria to conclude on the obligation.

The professional standards applied prohibit the auditing organization in developing its own criteria.

Appendix 1 for each obligation includes certain audited provider's developed supplemental criteria in the audit criteria that the auditing organization deemed necessary for the Specified Parties to be provided in order to evaluate compliance and comply with the Specified Requirements meeting the applicable professional standard's definition of suitability.

Use of Sampling

As noted in the Delegated Regulation, auditing organizations are permitted to use sampling in the collection of audit evidence. The sample size and methodology for sampling were selected in a way to obtain representativeness of the data or information and, as appropriate, in consideration of the following:

a) obtaining evidence throughout the Examination Period, or subset of Examination Period (as appropriate)
b) relevant changes to the audited service during the Examination Period;
c) relevant changes to the context in which the audited service is provided during the Examination Period;
d) relevant features of algorithmic systems, where applicable, including personalization based on profiling or other criteria;
e) other relevant characteristics or partitions of the data, information and evidence under consideration;
f) the representation and appropriate analysis of concerns related to particular groups as appropriate, such as minors or vulnerable groups and minorities, in relation to the audited obligation or commitment, as deemed necessary.

As part of our risk assessment, we determined our preliminary audit strategy (i.e., controls reliance, substantive only strategy or combination of the two) for each individual obligation and commitment. When taking a controls reliance strategy, and our procedures include obtaining evidence from multiple controls and/or additional assurance from substantive procedures, we have selected the minimum sample sizes (e.g., a sample of 25 when the population is large (i.e., greater than 250 occurrences) or a sample of 5 when the population is small (i.e., less than 25)).

Sampling related to controls/compliance

Based on the nature of the engagement, our procedures relate to testing compliance and/or internal control over compliance - with certain requirements. Accordingly, our testing procedures include attribute sampling to determine if the sample selected has the desired attribute (for example, the selected sample's attribute is correct or incorrect, present or absent, valid or not valid) to conclude on compliance with the Specified Requirements. As such, we applied guidance for minimum sample sizes in accordance with attribute sampling techniques (i.e., a qualitative statistical sample). Due to the nature of compliance/control sampling, other traditional sampling approaches for testing are not applicable as the populations do not have quantitative dimensions (e.g., monetary balances in a financial statement audit)).

Sampling related to substantive procedures and other considerations for controls testing

When we have taken a substantive only strategy or we have only identified one control to test related to the obligation or commitment, we have either (1) expanded our sample sizes (e.g., to 60) or (2) performed additional procedures to obtain sufficient evidence to conclude on the Company's compliance with the Specified Requirements. These additional procedures may include obtaining specific representations from management, performing substantive analytical procedures or testing more key items.

Identified exceptions in sample populations

In all instances, when we encountered one exception within our sample selections which we determined to be random, we selected additional items for testing (e.g., for sample sizes of 25, we tested at least 15 additional items or 40 in total). When we concluded that the exception is systematic, we did not extend our sample size, but instead concluded that the exception was an instance of non-compliance.

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Audit Conclusions of Applicable Sub-articles

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

Color Legend	
	Positive
	Positive with comments
	Negative - partial compliance

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Not Applicable Sub-article Summary

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

Color 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

Rationale for Designations of "Condition does not exist for the sub-article to be applicable"

Sub-article	Rationale
13.1, 13.2, 13.4	These sub-articles are only applicable if the providers of intermediary services do not have an establishment in the European Union but offer services in the Union. Given Google Ireland Limited (GIL) is established in the Union, these sub-articles are not applicable.
14.3	This sub-article is only applicable if an intermediary service is primarily directed at minors or is predominantly used by them. Google Shopping is not primarily directed at minors or predominantly used by them.
22.6	This sub-article is only applicable upon the provider of an online platform receiving notices from trusted flaggers. As no notices were received during the Examination Period, this sub-article is not applicable.
26.2	This sub-article does not apply to Google Shopping as the content provided by recipients of the service is not and does not contain commercial communications as defined under Article 3(w).
30.1 – 30.7	These sub-articles are only applicable to providers of online platforms allowing consumers to conclude distance contracts with traders. These sub-articles do not apply to Google Shopping due to the nature of the services offered by the platform (re-directing users to external sites to make purchases). As all sales are made on the external sites, not on the Google Shopping platform, there are no traders concluding distance contracts with consumers.
31.1 – 31.3	These sub-articles are only applicable to providers of online platforms allowing consumers to conclude distance contracts with traders, of which Google Shopping is not as noted under Article 30.
32.1, 32.2	These sub-articles are only applicable to providers of online platforms allowing consumers to conclude distance contracts with traders, of which Google Shopping is not as outlined under Article 30.
40.3 – 40.7	*Note: The Commission has not yet adopted the delegated act on data access. Until such time, Articles 40(3) to 40(7) are not applicable.* These sub-articles are only applicable if a reasoned request from the Digital Services Coordinator (DSC) of establishment or the Commission has taken place under sub-article 40(1) or 40(4). As the provider has not received any request from the DSC or the Commission during the Examination Period, these sub-articles are not applicable.

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Section 1 — Provisions applicable to all providers of intermediary services

Obligation:	Audit criteria:	Materiality threshold:
11.1	Throughout the period, in all material aspects: A single point of contact was designated to communicate directly, by electronic means, with Member States' authorities, the Commission and the European Board for Digital Services. **The following are certain operational benchmark(s) defined by the audited service:** "single point of contact": one mechanism to contact the audited service for help.	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.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we performed substantive procedures, although controls existed, as outlined below:

1. Inquired with management and conducted a walkthrough to gain an understanding of the single point of contact and inspected the public facing website whereat Member States' authorities, the Commission and the European Board for Digital Services can contact the service provider pursuant to Article 11. It was noted that a single point of contact has been designated for Member States' authorities, the Commission and the European Board for Digital Services for purposes of the DSA.

2. Inspected the public facing website whereat Member States' authorities, the Commission and the European Board for Digital Services can contact the service provider pursuant to Article 11, thus confirming that there is a means for the Member States' authorities, the Commission and the European Board for Digital Services to contact the single point of contact directly and electronically.

3. Inspected the single point of contact webpage at the end of the Examination Period and confirmed its existence.

4. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

None.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: Not Applicable.	**Recommended timeframe to implement specific measures:** Not Applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
11.2	Throughout the period in all material aspects: Information necessary to easily identify and communicate with the single point of contact was: - publicly available, - easily accessible, and - up to date. **The following are certain operational benchmark(s) defined by the audited service:** "single point of contact": one mechanism to contact the audited service for help.	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.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we performed substantive procedures, although controls existed, as outlined below:

1. Conducted a walkthrough, inquired with management and inspected the public facing website whereat Member States' authorities, the Commission and the European Board for Digital Services can contact the audited service pursuant to Article 11, thus verifying that the service provider has designated a single point of contact that is easily identifiable and can be accessed directly from the audited service's home page or mobile application using a clearly visible hyperlink or after navigating a reasonable number of menus.

2. Inspected the public facing website whereat Member States' authorities, the Commission and the European Board for Digital Services can contact the service provider pursuant to Article 11, noting that the audited service designated a single point of contact that is publicly accessible without needing to log into the service. Reviewed additional supporting documentation including reviewing the inbox for receiving requests and the monitoring log to confirm that the single point of contact is kept up to date throughout the duration of the Examination Period.

3. Inspected the single point of contact webpage at the end of the Examination Period and confirmed its existence.

4. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

None.

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Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – In our opinion, the audited service complied with this Specified Requirement during the Examination Period in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not Applicable.	Not Applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
11.3	Throughout the period in all material aspects: The official language or languages of the Member State that can be used to communicate with the single point of contact was: - specified within public information, - broadly understood by the largest possible number of Union citizens, and - included at least one of the official language(s) of the Member State in which the provider had its main establishment or where its legal representative resided. **The following are certain operational benchmark(s) defined by the audited service:** “single point of contact”: one mechanism to contact the audited service for help.	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.

Audit procedures and information relied upon:

In order to evaluate the audited service’s compliance with this Specified Requirement, we performed substantive procedures, although controls existed, as outlined below:

1. Conducted a walkthrough, inquired with management and inspected the public facing website whereat Member States’ authorities, the Commission and the Board can contact the audited service pursuant to Article 11. The single point of contact is presented in English, which is an official language of Ireland (where the provider has its main establishment) and is broadly understood by Union citizens as stated by the official European Union website.

2. Inspected the single point of contact webpage at the end of the Examination Period and determined there were no changes since we previously performed our procedures.

3. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period. **Changes to the audit procedures during the audit:** None. **Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:** There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive** – In our opinion, the audited service complied with this Specified Requirement during the Examination Period in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not Applicable.	Not Applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
12.1	Throughout the period, in all material aspects: A single point of contact was designated for recipients of the services that enables the recipients to communicate directly and rapidly by electronic means, and in a user-friendly manner, with the designated point of contact. Recipients were able to choose the means of communication, which do not rely solely on automated tools. **The following are certain operational benchmark(s) defined by the audited service:** “communicate rapidly”: a service recipient can communicate rapidly when the required steps do not hinder submitting the communication**.** “single point of contact”: one mechanism to contact the audited service for help. “allowing recipients of the service to choose the means of communication”:	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.

	the recipients of the service have a choice in communication means that includes at least one option that does not rely solely on automated means.	

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we performed substantive procedures, although controls existed, as outlined below:

1. Conducted a walkthrough and inquired with management during the Examination Period and gained an understanding of the single point of contact and communication means.

2. Inspected the user journey flow provided by the audited service and independently reperformed the user journey flow on the service's web page and any other applicable user interface(s) during the Examination Period from an EU IP address and sought help through each available communication option, and determined that there was a single point of contact designated for direct and rapid communication, the point of contact was conducted via electronic means and in a user-friendly manner, and the point of contact means did not rely solely on automated tools.

3. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

None.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: Not Applicable.	**Recommended timeframe to implement specific measures:** Not Applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
12.2	Throughout the period, in all material aspects: The information necessary for recipients of the services to easily identify their single point(s) of contact was: - made publicly available,	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)

	- easily accessible, and - kept up to date. **The following are certain operational benchmark(s) defined by the audited service:** "single point of contact": one mechanism to contact the audited service for help.	during the Examination Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we performed substantive procedures, although controls existed, as outlined below:

1. Conducted a walkthrough and inquired with management during the Examination Period including inspecting the procedures and results of the internal assessment that the audited service performed and gained an understanding of the single point of contact and the process to keep it up to date.

2. Assessed the user journey flow during the Examination Period on the service's web page(s) and any other applicable user interface(s) and determined that the single point of contact is publicly available, is easily identifiable, and is easily accessible.

3. Independently reperformed user journey flow from an EU IP address subsequent to the Examination Period and determined that the single point of contact was kept up to date.

4. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

None.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: Not Applicable.	**Recommended timeframe to implement specific measures:** Not Applicable.

Obligation:	Audit criteria:	Materiality threshold:
14.1	Throughout the period, in all material aspects: 1. The provider included information on any restrictions that they imposed in relation to the use of their service in respect of information provided by the recipients of the service, in their terms and conditions. The information included: - information on any policies, procedures, measures and tools used for the purpose of content moderation, including algorithmic decision-making and human review, and - rules of procedure of their internal complaint handling system. 2. The information specified above was: - set out in clear, plain, intelligible, user-friendly and unambiguous language, - publicly available, - in an easily-accessible, and - machine-readable format. **Note:** The audited service's supplemental criteria for the scope of the audit were the terms of service and key policies that ensure the required transparency and enable recipients of the service to understand which content might be subject to moderation and enforcement on audited service, pursuant to Article 14. **The following are certain operational benchmark(s) defined by the audited service:** "user-friendly": the information is written and presented in a way that is easy for the intended audience to understand. "set out in clear, plain, intelligible, user-friendly and unambiguous language": the information is written and presented in a way that is easy for the intended audience to understand. "easily-accessible and machine-readable format": the information or functionality is easy to find from the relevant interface.	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.
Audit procedures and information relied upon:		

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In order to evaluate the audited service's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures as outlined below:

1. Conducted a walkthrough and inquired with management to gain an understanding of the policies and controls in place to determine how the audited service made available to the recipients of service an easily accessible and machine-readable terms and conditions (T&Cs) written in a clear, plain, intelligible, user-friendly, and unambiguous language and containing information regarding conditions for, and any restrictions on, the use of the service. Also, inquired with management to determine how the information contained in the T&Cs included algorithmic decision-making and human review as well as the rules of procedure for their internal complaint handling system.

2. Assessed the design of the policies and controls in place to evaluate the audited service's compliance with this Specified Requirement.

3. Inspected the relevant Content Moderation policies and determined that the policies
(a) included information on restrictions that the audited service imposes on the use of the service, including information on algorithmic decision-making and human review, as well as the rules of procedure of their internal complaint handling system
(b) were written in a clear, plain intelligible, user-friendly, and unambiguous language in accordance with the audited service's internal guidelines utilized by product teams as a best practice for policy writing
(c) were publicly available, easily accessible to the recipients of the service, and in a machine-readable format.

4. Inspected the various Terms of Service related to the audited service and determined that they
(a) included information on the rules of procedure of their internal complaint handling system
(b) were written in a clear, plain intelligible, user-friendly, and unambiguous language in accordance with the audited service's internal guidelines utilized by product teams as a best practice for policy writing
(c) were publicly available, easily accessible to the recipients of the service, and in a machine-readable format.

5. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

Based on our updated understanding of the process subsequent to planning, changed audit procedures to test certain obligations substantively in addition to testing and relying on controls.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

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

Obligation:	**Audit criteria:**	**Materiality threshold:**
14.2	Throughout the period, in all material aspects: The provider informed recipients of any significant change to the terms and conditions of the service. **The following are certain operational benchmark(s) defined by the audited service:** “significant change”: a significant change in a policy is defined as a change in policy language that would materially and noticeably impact or further restrict the usage, rights or responsibilities, or allow new forms of usage, rights or responsibilities, for a recipient of the service.	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.

Audit procedures and information relied upon:

In order to evaluate the audited service’s compliance with this Specified Requirement, we primarily evaluated the design and operation of controls as outlined below:

1. Conducted a walkthrough and inquired with management to gain an understanding of the policies and controls in place to determine how the audited service informs recipients of any significant change to the terms and conditions (T&Cs) of the service.

2. Assessed the design of the policies and controls in place to evaluate the audited service’s compliance with this Specified Requirement.

3. Inspected the audited service's significant change policy and determined that it included definitions and illustrative examples of a “significant change.” Per inquiry of the audited service and per inspection of the public facing announcement pages, determined that there were significant changes to the in-scope T&Cs communicated to the recipients of the service during the Examination Period. Inspected a sample of changes made to in-scope T&Cs during the Examination Period, in accordance with the sampling approach described in the introduction to Appendix 1, and determined that sample changes were appropriately assessed for significance in accordance with the audited service's internal policy and that the audited service informed recipients of the service of significant changes to T&Cs, in all material aspects.

4. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

None.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

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There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive** - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.	
Recommendations on specific measures: Not applicable.	**Recommended timeframe to implement specific measures:** Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
14.4	Throughout the period, in all material aspects: The provider acted in a diligent, objective and proportionate manner in applying and enforcing the restrictions referred to in Article 14(1), with due regard to the rights and legitimate interests of all parties involved, including the fundamental rights, of the recipients of the service, such as the freedom of expression, freedom and pluralism of the media, and other fundamental rights and freedoms as enshrined in the Charter. **The following are certain operational benchmark(s) defined by the audited service:** “diligent, objective and proportionate manner”: the audited service bases content decisions on policies that are non-arbitrary and objective, e.g. taking into account fundamental rights.	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.

Audit procedures and information relied upon:

In order to evaluate the audited service’s compliance with this Specified Requirement, evaluated the design and operation of controls and performed substantive procedures, as outlined below:

1. Conducted a walkthrough and inquired with management to determine how the audited service acts in a diligent, objective, and proportionate manner in applying and enforcing restrictions referred to in Article 14(1).

2. Assessed the design of the policies and controls in place and determined that the policies and suite of controls are appropriately designed and operating in enabling the audited service to act in a diligent, objective, and proportionate manner in applying and enforcing the restrictions referred to in Article 14(1).

3. Inspected the Systemic Risk Assessment (SRA) documentation retained pursuant to Article 34 to determine how the audited service executed the SRA for the audited service to ensure diligent, objective, and proportionate application and

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enforcement of terms and conditions, by assessing with respect to the audited service, the risk of various prohibited content. Per inspection of the SRA documentation retained, determined that it entailed an assessment as to the effectiveness of enforcement measures where such content is prohibited by the terms and conditions, in addition to an assessment of the specific risk statements that specifically consider the diligent, objective and proportionate application and enforcement of terms and conditions.

Since the obligations within this sub-article are additionally built into the obligations referred to in other articles applicable to the audited service, assessed the associated processes and controls for the other content moderation articles and determined that these specific obligations under Article 14(4) were met.

4. Inquired with management throughout the period, and inspected system documentation, and determined that content moderation systems are managed through a common process for all VLOPs and the VLOSE using a combination of common system workflows and tools. Inquired with management throughout the period, and for a content moderation system, inspected system documentation, dashboards and reports and ascertained that the system performance and quality was monitored for the duration of the Examination Period, and there were no significant changes in model performance based on pre-defined thresholds. Inspected system and process documentation and determined that a formal process is in place to investigate anomalies and update the model logic, if needed. Inspected change management policies, procedures and documentation and determined that the policies require segregation of duties for approval and implementation of any changes.

5. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

None.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

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

Obligation:	**Audit criteria:**	**Materiality threshold:**
14.5	Throughout the period, in all material aspects: 1. The provider provided a summary of the terms and conditions of the services to the recipients of such services. The summary was:	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%

	- concise, - easily-accessible, - machine-readable and - in clear and unambiguous language. 2.The summary included available remedies and redress mechanisms. The audited service's supplemental criteria for the scope of the audit were the terms of service and key policies that ensure the required transparency and enable recipients of the service to understand which content might be subject to moderation and enforcement on the audited service pursuant to Article 14. **The following are certain operational benchmark(s) defined by the audited service:** "concise, easily-accessible and machine-readable": the information or functionality is easy to find from the relevant interface. "summary": a summary that is succinct and user-friendly, sets out the main topics covered and provides an easy means to access further information and navigate to the underlying topics. In this context, "user-friendly" means that the summary should be designed to make it easy for the relevant recipients of the service to explore the full range of relevant resources, for example by providing links and grouping relevant sections of the policy under easy-to-understand headings. "Succinct" means that the summary is a brief overview which allows recipients of the service to quickly understand the main topics and easily determine what topics are included in the document. "clear and unambiguous language": the information is written and presented in a way that is easy for the intended audience to understand.	(or other material qualitative variance) during the Examination Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, evaluated the design and operation of controls and performed substantive procedures, as outlined below:

1. Conducted a walkthrough and inquired with management to gain an understanding of how the audited service made available to the recipients of service a concise, easily-accessible, and machine-readable summary of terms and

conditions (T&Cs) that included the main elements of the T&Cs, including the available remedies and redress mechanisms.

2. Assessed the design of the policies and controls in place to evaluate the audited service's compliance with this Specified Requirement.

Upon review of the audited service's key policies that ensure the required transparency and enable recipients of the service to understand which content might be subject to moderation and enforcement pursuant to Article 14, determined that a concise, easily-accessible, and machine-readable summary was available that addressed the main elements of the T&Cs, including available remedies and redress mechanisms, in clear and unambiguous language.

3. Inspected the audited service's Terms of Service and determined that a concise, easily-accessible, and machine-readable summary was available that addressed the main elements of the T&Cs, including available remedies and redress mechanisms, in clear and unambiguous language.

4. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

Based on our updated understanding of the process subsequent to planning, additional substantive procedures were performed to address the obligations for the sub-article for the audited service's Terms of Service.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive with comments - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

See below Recommendation on specific measures.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
The audited service should formally establish a benchmark for what is considered a "main element" of its terms and conditions. The audited service should determine the optimal approach, best suited for the recipients of their service, keeping in mind the requirements of summaries being concise, easily-accessible and machine-readable.	30 September 2024 - 31 March 2025

Obligation:	**Audit criteria:**	**Materiality threshold:**
14.6	Throughout the period, in all material aspects:	If a control was not suitably designed and operated effectively to satisfy the obligation for at least 95% of the

	The provider published their terms and conditions in the official languages of all the Member States in which they offer their services **The following are certain operational benchmark(s) defined by the audited service:** "official languages": at least one official language of every Member State.	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.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures as outlined below:

1. Conducted a walkthrough and inquired with management to gain an understanding as to how the audited service published their terms and conditions in the official languages of all the Member States in which they offer their services.

2. Assessed the design of the policies and controls in place in order to evaluate the audited service's compliance with this Specified Requirement. Inspected the in-scope terms and conditions publicly available on the audited service's webpage and determined that they were published in at least one of the official languages of each EU Member State.

3. Inspected the translated terms and conditions (for terms published in languages other than English) and determined that the translated terms materially aligned with original terms and conditions available in English.

4. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

None.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive with comments - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

See below Recommendation on specific measures.

Recommendations on specific measures: The audited service should work with the Commission to clarify ambiguity with the language in Article 14(6) and update relevant terms & conditions, where needed.	**Recommended timeframe to implement specific measures:** 30 September 2024 - 31 March 2025

Obligation:	Audit criteria:	Materiality threshold:
15.1	Throughout the period, in all material aspects: 1. The provider published at least one transparency report on content moderation that they engaged in during the relevant period. 2. The published transparency report(s) meet the following criteria: - in a machine-readable format, - easily accessible, and - clear and easily comprehensible. 3. The provider has included in the published transparency reports, information enumerated in points (a) to (e) of Article 15(1), summarized as follows: (a) information / metrics on orders received from Member States' authorities (including Article 9 and 10 orders) which are categorized by: (i) type of illegal content, (ii) the Member State issuing the order (iii) median time needed to inform authorities of its receipt and to give effect to the order (b) information / metrics on notices submitted in accordance with Article 16 (for hosting services only) (c) information / metrics on content moderation at the provider's own initiative (d) information / metrics on complaints received through internal complaint-handling systems (and additional information for online platforms in accordance with Article 20) (e) information / metrics on the use of automated means for content moderation.	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.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement we evaluated the design and operation of controls and performed substantive procedures as outlined below:

1. Conducted a walkthrough and inquired with management to gain an understanding of how the Trust & Safety team consolidates content moderation narratives and metrics from the Product Area (PA), cross-functional (xFN) and Insights and User Experience (I&UX) teams into the draft transparency report, obtains necessary approvals, and converts the narratives and metrics into a format suitable for publication. Determined that verification checks on scripts used to transfer the metrics from the source data to the DSA Dashboard and metrics provided by each PA and xFN team for use in the transparency reports are documented in a Metric Validation Scorecard.

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2. Inspected the Google Transparency Report PDF Download Centre for the published Transparency Reports, noting that they were presented in the necessary format, clear, comprehensible, and easily accessible. Verified that the transparency reports were published on 27 October 2023, which was no later than two months from the date of application of 28 August 2023, and at least every six months thereafter, with the subsequent transparency report being published on 26 April 2024. Confirmed that the reports during the Examination Period were published in English, in a machine-readable PDF format and included content moderation information.

3. Inspected evidence of individuals who published the transparency report and determined that these individuals were appropriately included in the authorized group for publishing based on their job title/function.

4. Inspected the published (EU DSA) Biannual VLOSE/VLOP Transparency Reports published on 27 October 2023 and 26 April 2024 from the Google Transparency Report PDF Download Centre, performed a comparative analysis against the requirements outlined in Article 15(1)(a) - (e) and verified that each report included the applicable required information based on the type of provider. Inspected evidence of reviews performed by stakeholders who validated that the information enumerated in points (a) to (e) of Article 15(1) was included in the transparency report.

5. Inspected a list of job titles of stakeholders provided by the audited service and matched against the review and approval screenshots for the published transparency reports. Validated that all approving stakeholders were appropriate based on their job functions/titles.

6. Inspected the validation review document completed by the PA teams to ensure the source data was extracted completely and accurately to the DSA Dashboard. Inspected a copy of the DSA Dashboard along with the published transparency report and determined that the data per the DSA Dashboard aligns completely and accurately with the published transparency report.

7. Inspected relevant IT controls, including controls related to change management and logical access for the relevant systems in the production environment and determined that the controls were in place throughout the Examination Period to address key IT risks.

8. Inspected the published transparency reports for disclosures related to the use of automated means for content moderation and determined that the testing performed for other Articles did not contradict the information within the published transparency reports. Inquired with management throughout the period, inspected system documentation, and determined that content management systems are managed through a common process for all VLOPs and the VLOSE using a combination of common system workflows and tools. Inquired with management throughout the period, and for a content moderation system, inspected system documentation, dashboards and reports and ascertained that the system performance and quality was monitored for the duration of the Examination Period, and there were no significant changes in model performance based on pre-defined thresholds. Inspected system and process documentation and determined that a formal process is in place to investigate anomalies and update the model logic, if needed. Inspected change management policies, procedures and documentation and determined that the policies require segregation of duties for approval and implementation of any changes.

9. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

Based on our updated understanding of the process subsequent to planning, additional procedures were added to further substantiate the metrics published in the transparency reports:

a. Inspected the validation review document to ensure all data validation checks used to verify that source data was extracted were performed without exception

b. Validated that the reporting dashboard data agrees with the data as published in the Transparency Report.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

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

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

Obligation:	**Audit criteria:**	**Materiality threshold:**
16.1	Throughout the period, in all material aspects: 1. Provider put in place a mechanism to allow an individual or entity to notify them of specific items of information present on their service that the individual/entity considers to be illegal content. 2. The mechanism(s): - is easy to access - is user-friendly - allows for submission of notices exclusively by electronic means	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 any of the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we performed substantive procedures, although controls existed as outlined below:

1. Inquired with management during the Examination Period and gained an understanding of the policies and procedures related to the online mechanism allowing recipients of the audited service to submit notices of allegedly illegal content.

2. Assessed that the design of the policies and processes in place during the Examination Period were appropriate to comply with the Specified Requirements.

3. Conducted a walkthrough of the process that allows an individual or entity to notify the audited service of illegal content during the Examination Period and gained an understanding of the online mechanism that facilitates the submission of notices of illegal content. 4. Inspected the audited service's public facing site to ensure it includes access for individuals or entities to notify the audited service of illegal content electronically through either the reporting function of the content page or the links in the audited service's Legal Help Center. Additionally, inspected the webform for individuals or entities to submit a notice of illegal content, and determined that the webform was easy to access and the questions within the report form are user-friendly with dropdown lists and included a space for justification for reporting the issue. 5. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period. **Changes to the audit procedures during the audit:** Based on our updated understanding of the process subsequent to planning, changed audit procedures to test the Specified Requirements substantively instead of testing and relying on controls. **Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:** There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive** - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

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

Obligation: 16.2	**Audit criteria:** Throughout the period, in all material aspects: The mechanisms referred to in Article 16(1) facilitated the submission of sufficiently precise and adequately substantiated notices, by enabling or facilitating the submission of notices containing the following elements: - a sufficiently substantiated explanation of the reasons why the individual or entity alleges the information in question to be illegal content;	**Materiality threshold:** 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 any of the audit criteria.

	- a clear indication of the exact electronic location of that information, such as the exact URL or URLs, and, where necessary, additional information enabling the identification of the illegal content adapted to the type of content and to the specific type of hosting service; - the name and email address of the individual or entity submitting the notice, except in the case of information considered to involve one of the offenses referred to in Articles 3 to 7 of Directive 2011/93/EU; - a statement confirming the bona fide belief of the individual or entity submitting the notice that the information and allegations contained therein are accurate and complete.	

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we performed substantive procedures as outlined below:

1. Inquired with management during the Examination Period and gained an understanding of the policies and procedures related to the online mechanism that facilitates or enables recipients of the audited service to submit sufficiently precise and adequately substantiated notices of allegedly illegal content.

2. Assessed that the design of the policies and processes in place during the Examination Period were appropriate to comply with the Specified Requirements.

3. Conducted a walkthrough of the process that allows an individual or entity to notify the audited service of illegal content during the Examination Period and gained an understanding of how the online mechanism facilitates the submission of sufficiently precise and adequately substantiated notices.

4. Inspected the notice webform to submit notices of illegal content on the audited service's public facing site and determined that the submission form is appropriate to facilitate the submission of sufficiently precise and adequately substantiated notices, in line with the provision requirements. For the webform inspected, determined that the webform a) required an explanation of the reasons why the individual or entity deems the content in question to be illegal; b) allowed the individual or entity to indicate the exact electronic location of that information, such as the URL; c) required the individual or entity to input their name and email address in the notice except in the case of information involving one of the offenses referred to in Articles 3 to 7 of Directive 2011/93/EU and; d) before submitting the notice, required the individual or entity to confirm their belief that the information and allegations are accurate and complete. Based on the procedures performed, concluded that the audited service's policies and processes were followed.

5. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

Based on our updated understanding of the process subsequent to planning, changed audit procedures to only test the Specified Requirements substantively instead of partially testing and relying on controls.

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Results of procedures performed, how reasonable level of assurance was achieved, and conclusion: There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive** - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

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

Obligation:	**Audit criteria:**	**Materiality threshold:**
16.4	Throughout the period, in all material aspects: Where a notice contained the electronic contact information of the individual or entity that submitted it, the provider of hosting services sent a confirmation of receipt of the notice to that individual or entity without undue delay **The following are certain operational benchmark(s) defined by the audited service:** “undue delay”: by default, the audited service sends automated canned responses on receipt.	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 any of the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service’s compliance with this Specified Requirement, we primarily evaluated the design and operation of controls as outlined below:

1. Inquired with management during the Examination Period and gained an understanding of the policies and procedures related to the online mechanism that ensure the audited service sent a confirmation of receipt without undue delay.

2. Assessed that the design of the policies, processes, and controls in place during the Examination Period were appropriate to comply with the Specified Requirements.

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3. Conducted a walkthrough of the process that allows an individual or entity to notify the audited service of illegal content during the Examination Period and gained an understanding of how the confirmation of receipt of the notice is sent to the individual or entity without undue delay.

4. Inspected the system configuration of the audited service's online mechanism and determined it sends an automatic confirmation of receipt of the notice to the individual or entity upon receipt of the notice. Inspected a sample notice, in accordance with the sampling approach described in the introduction to Appendix 1, and determined a confirmation of receipt was automatically sent to the reporter of allegedly illegal content once the report form was submitted without undue delay.

5. Inspected relevant IT controls, including controls related to change management and logical access for the relevant systems in the production environment and determined that the controls were in place throughout the Examination Period to address the key IT risks.

6. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

None.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

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

Obligation:	**Audit criteria:**	**Materiality threshold:**
16.5	Throughout the period, in all material aspects: The provider notified the individual or entity of its decision without undue delay and provided information on the possibilities for redress in respect of that decision **The following are certain operational benchmark(s) defined by the audited service:** “undue delay”: the audited service notifies the individual or entity of the	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 any of the audit criteria.

	decision outcome within 5 days of when the decision is made, unless a special circumstance applies. Special circumstances are circumstances that may be unusual, given the scale and complexity of the content moderation that audited service does (e.g., abnormal amounts of submissions, unexpected technical glitches or errors).	

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we primarily evaluated the design and operation of controls as outlined below:

1. Inquired with management during the Examination Period and gained an understanding of the policies and procedures related to the audited service's online mechanism to notify the individual or entity of its decision.

2. Assessed the design of the policies, processes, and controls in place during the Examination Period to evaluate the audited service's compliance with the Specified Requirements.

3. Conducted a walkthrough and gained an understanding of how the individual or entity is notified of the audited service's decision without undue delay and information on redress possibilities in respect of that decision.

4. Selected a sample of notices, in accordance with the sampling approach described in the introduction to Appendix 1, to determine the individual or entity was notified of the audited service's decision without undue delay and included possibilities of redress.

For the samples related to Child Safety violations, inspected the decision sent back to the notifier and determined that the notice decision was sent within 5 days of the decision in accordance with the audited service's policies and provided information on the possibilities for redress.

For the samples not related to Child Safety violations, inspected the decision sent back to the notifier and determined that the notice decision provided information on the possibilities for redress. In addition, per inquiry with management, notice decisions were sent to the notifier within 5 days of the decision, however, the audited service was unable to provide a single consistent data point from their internal system to support the compliance for when the decision was made related to that notice. As such, we were unable to test and conclude on whether the individual or entity was notified by the audited service of the decision outcome within 5 days of when the decision was made.

5. Inspected relevant IT controls, including controls related to change management and logical access for the relevant systems in the production environment and determined that the controls were in place throughout the Examination Period to address the key IT risks.

6. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

None.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

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There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive with comments - In our opinion, except for the possible effects of the matter described in the following paragraph potentially being material, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Although the audited service asserted to their compliance to the best of their knowledge with the Specified Requirement and EY obtained evidence regarding when the decision was communicated to the notifier, EY was unable to obtain evidence to validate the date at which decisions for non-Child Safety violations related notices were made, because that data is not retained by the audited service in the ordinary course of business.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
The audited service 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.	30 September 2024 — 31 March 2025

Obligation:	**Audit criteria:**	**Materiality threshold:**
16.6	Throughout the period, in all material aspects: 1. The provider processed any notices they received under the mechanisms referred to in Article 16(1) and made decisions on the information to which the notices relate in a timely, diligent, non-arbitrary, and objective manner. 2. For any notices processed or decided upon by automated means, the notices sent to individuals or entities under the mechanism referred to in Article 16(5) shall indicate that automated means were used. **The following are certain operational benchmark(s) defined by audited service:** “timely”: the audited service processes notices between 7-10 days unless special circumstances require an in-depth analysis.	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 any of the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service’s compliance with this Specified Requirement, we primarily evaluated the design and operation of controls and performed substantive procedures as outlined below:

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1. Inquired with management during the Examination Period and gained an understanding of the policies and procedures related to the audited service's processing of notices.

2. Assessed the design of the policies, processes, and controls in place during the Examination Period to determine whether they were appropriate to comply with the Specified Requirements.

3. Conducted a walkthrough and gained an understanding of how the audited service processes the notice and for any notices processed or decided upon by automated means, that information is included in the decision sent to individuals or entities.

4. Inspected the audited service's internal illegal content notice review policy and determined that it defined a process for relevant team members to review the notice form submitted by the recipient of the audited service in a timely, non-discriminatory, diligent, and non-arbitrary manner.

5. Selected a sample of notices, in accordance with the sampling approach described in the introduction to Appendix 1, and tested if the notice was processed in a timely, diligent, non-arbitrary and objective manner.

For the samples related to Child Safety violations, inspected the details within the notice and correspondence between the audited service and the notifier and determined that the notices were processed in a timely, diligent, non-arbitrary, and objective manner by validating they were processed within 7-10 days and evaluated against the audited service's policies.

Per inquiry with management, certain notices related to non-Child Safety violations were not processed in a timely manner (within 7-10 days) at times during the Examination Period. To validate that notices were processed in a diligent, non-arbitrary and objective manner, inspected the details within the notice and correspondence between the audited service and the notifier, and concluded that the notices were processed in accordance with the audited services' policies.

Per inquiry with management and inspection of the notice details, determined that the audited service does not use automated means to process notices or make decisions on the notices. Further, inspected the decision sent back to the notifier on a sample of notices and determined that the decision properly excluded indication of the automated decision-making means.

6. Inspected relevant IT controls, including controls related to change management and logical access for the relevant systems in the production environment and determined that the controls were in place throughout the Examination Period to address the key IT risks.

7. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

Based on our updated understanding of the process subsequent to planning, selected additional samples to test that the notices were processed in a diligent, non-arbitrary, and objective manner.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Negative - In our opinion, except for the effects of the material noncompliance described in the following paragraph, the audited service complied with this Specified Requirement during the Examination Period, in all material respects. With respect to notices that were not related to Child Safety violations, certain notices were not processed in a timely manner (within 7-10 days) at times during the Examination Period.	
Recommendations on specific measures: The audited service should 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. In addition, the audited service 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.	**Recommended timeframe to implement specific measures:** 30 September 2024 — 31 March 2025

Obligation:	**Audit criteria:**	**Materiality threshold:**
17.1	Throughout the period, in all material aspects: Where electronic contact details are known to the provider and where the content is not deceptive high-volume commercial content (as noted in Article 17(2)), a clear and specific statement of reasons was provided to recipients of the service for any of the following restrictions imposed when content was determined to be illegal or incompatible with terms and conditions: - restrictions of the visibility of specific terms of information, including removal of content, disabling access to content, or demoting content - suspension, termination or other restriction of monetary payments - suspension or termination of services (whole or in part) - suspension or termination of the recipient's user account.	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.

Audit procedures and information relied upon:

In order to evaluate the audited service’s compliance with this Specified Requirement, we primarily evaluated the design and operation of controls and performed substantive procedures as outlined below:

1. Inquired with management during the Examination Period and gained an understanding of the policies and procedures related to the mechanism of sending the statement of reasons (SOR) to recipients of the service when restrictive action(s) referred to in Article 17(1) are taken on content determined to be illegal or incompatible with terms and conditions.

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2. Assessed that the design of the policies, processes, and controls in place during the Examination Period were appropriate to comply with the Specified Requirements.

3. Conducted a walkthrough of the process of sending SORs to recipients of the service upon taking restrictive action(s) referred to in Article 17(1) when content was determined to be illegal or incompatible with terms and conditions.

4. Inspected the code configuration of the automated SOR generation system and a sample SOR, sampled in accordance with the sampling approach described in the introduction to Appendix 1, and determined the system sends a clear and specific SOR automatically upon the audited service taking restrictive action(s) referred to in Article 17(1) when content was determined to be illegal or incompatible with terms and conditions.

5. Inspected relevant IT controls, including controls related to change management and logical access for the relevant systems in the production environment and determined that the controls were in place throughout the Examination Period to address the key IT risks.

6. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

Based on our updated understanding of the process subsequent to planning, additional procedures were performed related to advertisements served on the platform.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

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

Obligation:	**Audit criteria:**	**Materiality threshold:**
17.3	Throughout the period, in all material aspects: 1. The statement of reasons issued by the provider pursuant to Article 17(1) contained the following: - information on whether the decision entailed either the removal of, the disabling of access to, the demotion of or the restriction of the visibility of the information, or the suspension or termination of monetary payments related	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)

	to that information, or imposed other measures referred to in Article 17(1), and where relevant, the territorial scope of the decision and its duration; - facts and circumstances relied on in taking the decision, including, where relevant, information on whether the decision was taken pursuant to a notice submitted under Article 16 or based on voluntary own-initiative investigations and, where strictly necessary, the identity of the notifier; - where applicable, information on the use of automated means in taking the decision, including information on whether the decision was taken in respect of content detected or identified using automated means; - for allegedly illegal content, a reference to the legal ground relied on and explanation of why the information is considered to be illegal content on that ground; - for alleged incompatibility of the information with the terms and conditions of the hosting services, a reference to the contractual ground relied on and explanations as to why the information was considered to be incompatible with that ground; - clear and user-friendly information on the possibilities of redress available to the recipient, where applicable, through internal complaint-handling mechanisms, out of court dispute settlement and judicial redress. 2. The statement of reasons was - clear and easily comprehensible; and as precise and specific as reasonably possible under the given circumstances.	during the Examination Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we primarily evaluated the design and operation of controls and performed substantive procedures as outlined below:

1. Inquired with management during the Examination Period and gained an understanding of the policies and procedures related to the responses and information included in the SOR.

2. Assessed that the design of the policies, processes, and controls in place during the Examination Period were appropriate to comply with the Specified Requirements.

3. Conducted a walkthrough of the process of generating a SOR that is clear, easily comprehensible, and is as precise and specific as reasonably possible under the given circumstances, and includes the specific information referred to in Article 17(3), where relevant.

4. Inspected the code configuration of the automated SOR generation system and a sample SOR, sampled in accordance with the sampling approach described in the introduction to Appendix 1, and determined that the SOR is generated automatically with clear and specific information referred to in Article 17(3).

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5. Inspected relevant IT controls, including controls related to change management and logical access for the relevant systems in the production environment and determined that the controls were in place throughout the Examination Period to address the key IT risks. 6. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period. **Changes to the audit procedures during the audit:** Based on our updated understanding of the process subsequent to planning, additional procedures were performed related to advertisements served on the platform. **Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:** There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive** - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

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

Obligation:	**Audit criteria:**	**Materiality threshold:**
18.1	Throughout the period, in all material aspects: Law enforcement or judicial authorities of the Member State or Member States concerned were promptly informed and provided with all the relevant information available when the provider of hosting services became aware of any information giving rise to a suspicion that a criminal offense 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. **Note:** Relevant information provided to law enforcement or judicial authorities of the Member State(s) is assessed in accordance with Recital 56 - *The provider of hosting services should provide all relevant information available to it, including, where relevant, the content in question and, if available, the time when the content was published, including the designated time zone, an explanation of its suspicion and the 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.

	necessary to locate and identify the relevant recipient of the service. **The following are certain operational benchmark(s) defined by the audited service:** "promptly": once the relevant team determines a threat to be credible, the team reports to relevant law enforcement authorities within 24-72 hours of a determination that there is a credible, imminent threat requiring reporting, unless special circumstances require an in-depth analysis. Circumstances that may be unusual include, but are not limited to, an abnormal amount of cases, the scale and complexity of the criminal offense and investigation needed, or unexpected technical issues. “criminal offense”: this is defined consistently with offenses specified in Directive 2011/36/EU of the European Parliament and of the Council (27), Directive 2011/93/EU or Directive (EU) 2017/541 of the European Parliament and of the Council (28). “becomes aware”: the audited service becomes aware when relevant teams confirm the criminal threat is reportable, after conducting an investigation.	

Audit procedures and information relied upon:

In order to evaluate the audited service’s compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures as outlined below:

1. Conducted a walkthrough and inquired with management to gain an understanding of the policies and controls in place concerning suspicion that a criminal offense involving a threat to the life or safety of a person or persons; procedures and processes for identifying the appropriate law enforcement or judicial authorities of the Member State or Member States concerned; and notifying them of its suspicions.

2. Assessed the design of the policies, processes, and controls in place and determined that the policies, processes and suite of controls are appropriately designed and are operating in accordance with applicable policies.

For each instance where the audited service became aware of information giving rise to a suspicion that a criminal offense 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 during the Examination Period, inspected corresponding tickets, email communications, and supporting documentation retained about information concerning each instance and determined that Europol was promptly notified of the content that gave rise to the suspicion of threat(s) to life or safety using established reporting mechanisms and in accordance with the audited service's established benchmark for promptly informing Europol. Additionally, inspected the

information reported to Europol for each selected instance and determined that it included relevant information about the content in accordance with Recital 56.

For suspicions of crimes involving Child Sexual Abuse Material (CSAM), inspected system configurations defined within the production code base and determined that jobs were configured to promptly transfer reports of CSAM content to National Center for Missing & Exploited Children (NCMEC), and that the reports contained relevant information about the content in accordance with Recital 56. Selected samples of confirmed CSAM content identified through automated detection techniques and through manual review, in accordance with the sampling approach described in the introduction to Appendix 1. Inspected the associated report generated and determined that it was promptly transferred to NCMEC and contained the relevant information about the content.

3. Inspected the audited service's policies and procedure documents and determined that the scope of criminal offenses that are reported to Europol is consistently defined in accordance with Directive 2011/36/EU of the European Parliament and of the Council (27), Directive 2011/93/EU or Directive (EU) 2017/541 of the European Parliament and of the Council (28).

Inspected the alerting configuration defined over the automated NCMEC reporting process and determined that alerts are configured to be triggered to notify on-duty teams of transmission errors that occur which fail to send confirmed CSAM reports to NCMEC. Additionally inspected the total number of confirmed CSAM reports where errors had occurred during the Examination Period and determined that the rate of error was deemed to be immaterial (i.e., less than 5% of the total number of confirmed CSAM cases).

4. Inspected relevant IT controls, including controls related to change management and logical access for the relevant systems in the production environment and determined that the controls were in place throughout the Examination Period to address key IT risks.

5. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls through the end of the Examination Period.

Changes to the audit procedures during the audit:

Based on our updated understanding of the process subsequent to planning, performed additional substantive procedures in relation to the configurations over alerting for transmission errors within the automated CSAM reporting process.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive with comments - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

See below Recommendation on specific measures.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Although the audited service defines an operational benchmark for "promptly" reporting a criminal threat to relevant law enforcement	30 September 2024 - 31 March 2025

authorities under 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. Although the rate of transmission errors that occurred during the Examination Period which failed to send confirmed CSAM reports to NCMEC 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.	

Obligation:	**Audit criteria:**	**Materiality threshold:**
18.2	Throughout the period, in all material aspects: In instances where the provider could not identify with reasonable certainty the Member State concerned, the law enforcement authorities of the Member State in which the provider is established or where its legal representative resides or is established, Europol, or both were informed. **The following are certain operational benchmark(s) defined by the audited service:** “the law enforcement authorities of the Member State in which the provider is established or where its legal representative resides or is established”: for suspicions of crimes involving Child Sexual Abuse Material, the audited service informs the National Centre for Missing and Exploited Children (NCMEC) promptly after they become aware of it. After determining that the report concerns a Member State, NCMEC makes it available to law enforcement agencies in Member States via US law enforcement (Homeland Security Investigations) either through Europol or directly for the remaining Member States.	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.

Audit procedures and information relied upon:

In order to evaluate the audited service’s compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures as outlined below:

1. Conducted a walkthrough and inquired with management to gain an understanding of the policies and controls in place concerning suspicion of a criminal offense involving a threat to the life or safety of a person or persons;

procedures and processes for identifying the appropriate law enforcement or judicial authorities of the Member State or Member States concerned; and notifying them of its suspicions.

2. Assessed the design of the policies, processes, and controls in place and determined that the policies, processes and suite of controls are appropriately designed and are operating in accordance with the policy.

For each instance where the audited service became aware of information giving rise to a suspicion that a criminal offense 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 during the Examination Period, inspected corresponding tickets and email communications concerning each instance and determined that Europol was appropriately notified of the content that gave rise to the suspicion of threat(s) to life or safety using established reporting mechanisms.

For suspicions of crimes involving Child Sexual Abuse Material (CSAM), inspected system configurations defined within the production code base and determined that jobs were configured to appropriately transfer reports of CSAM content to NCMEC. Selected samples of confirmed CSAM content identified through automated detection techniques and through manual review, in accordance with the sampling approach described in the introduction to Appendix 1. Inspected the associated report generated and determined that it was appropriately transferred to NCMEC.

3. Inspected relevant IT controls, including controls related to change management and logical access for the relevant systems in the production environment and determined that the controls were in place throughout the Examination Period to address key IT risks.

4. Inquired with management and management noted that no significant changes were made to the policies, processes and controls through the end of the Examination Period.

Changes to the audit procedures during the audit:

Based on our updated understanding of the process subsequent to planning, performed additional substantive procedures in relation to the configurations over alerting for transmission errors within the automated CSAM reporting process.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

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

Section 3 — Additional provisions applicable to providers of online platforms

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Obligation:	Audit criteria:	Materiality threshold:
20.1	Throughout the period, in all material aspects: 1. Providers of online platforms provided recipients of the service with access to an effective internal complaint-handling system that enables them to lodge complaints against the following decision(s) taken by the provider of the online platform: - whether or not to remove or disable access to or restrict visibility of the information - whether or not to suspend or terminate the provision of the service, in whole or in part, to the recipients - whether or not to suspend or terminate the recipients' account - whether or not to suspend, terminate or otherwise restrict the ability to monetize information provided by the recipients. 2.Recipients of the service were provided access to lodge a complaint for at least 6 months following the decision(s) (starting on the day on which the recipient was informed about the decision pursuant to Article 16(5) or Article 17). 3. The internal complaint-handling system allowed submissions of a complaint electronically and free of charge.	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.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we evaluated the design and operation of the controls and performed substantive procedures as outlined below:

1. Inquired with management during the Examination Period and gained an understanding of the audited service's internal complaint-handling system.

2. Conducted a walkthrough of the process to allow recipients of the service, including individuals or entities that have submitted a notice, to submit a complaint and determined a mechanism is in place to ensure that individuals or entities have access to an effective internal complaint-handling system that enables them to lodge complaints against decisions taken by the provider of the online platform electronically and free of charge and for at least 6 months from the notice of the decision.

3. Assessed that the design of the policies, processes, and controls in place during the Examination Period were appropriate to comply with the Specified Requirements. Inspected the audited service's policies available within the Help Center and determined that it includes information about the appeal process available to the recipients of the service and does not include any time-based restrictions for recipients to submit an appeal that are less than 6 months from the notice of the decision.

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4. Validated as part of the testing of Article 16 and Article 17, that the audited service provided recipients of the service with access to an effective internal complaint-handling system which enables them to lodge complaints against the decisions as outlined in the Specified Requirements.

5. Selected a sample of appeals, in accordance with the sampling approach described in the introduction to Appendix 1, to determine whether the recipient of the service was able to file the appeal for at least 6 months from the communication of the decision. For the samples selected and tested, noted that the recipient of the service was able to submit an appeal at least 6 months from the day on which the recipient of the service is informed about the decision in accordance with Article 16(5) or Article 17. In addition, inspected the redress possibilities provided by the audited service referred to in Article 16(5) and Article 17 and confirmed that no time-based restrictions were communicated to the recipient of the service to submit an appeal.

6. Inspected the appeal option indicated in the statement of reasons (SOR) sent by the audited service, or through links in the audited service's Help Center, and determined that it includes access for individuals or entities to lodge complaints electronically and free of charge. Additionally, we determined that a user appeal policy is available for the complainants.

7. Inspected relevant IT controls, including controls related to change management and logical access for the relevant systems in the production environment and determined that the controls were in place throughout the Examination Period to address the key IT risks.

8. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

Based on our updated understanding of the process subsequent to planning, additional substantive procedures were performed to address certain obligations for this sub-article.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not Applicable.	Not Applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
20.3	Throughout the period, in all material aspects:	If a control was not suitably designed and operated effectively to satisfy the

	The provider's internal complaint-handling system available to recipients of the service, met the following criteria: - easy to access - user-friendly - enabled and facilitated the submission of sufficiently precise and adequately substantiated complaints	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.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we performed substantive procedures, although controls existed as outlined below:

1. Inquired with management during the Examination Period and gained an understanding of the audited service's internal complaint-handling system.

2. Conducted a walkthrough of the process that allows recipients of the service to submit an appeal via the audited service's internal complaint-handling system to ensure it was easy to access, user-friendly and enabled and facilitated the submission of sufficiently precise and adequately substantiated complaints.

3. Assessed that the design of the policies and processes in place during the Examination Period were appropriate to comply with the Specified Requirements.

4. Inspected the audited service's Help Center which includes a link to an appeal form and determined that the appeal form is easy to access and user-friendly. Based on the review of the questions within the appeal form, determined that it enabled and facilitated the submission of sufficiently precise and adequately substantiated complaints. In addition, also inspected the SOR sent to the recipients of the service under Article 17 and the notice decision under Article 16(5) and validated that each included either a link to the appeal form directly or a link to the appeal form within the Help Center. Inspected the user appeal policy and noted instructions are provided for how recipients of the service can lodge a complaint.

5. Inquired with management and management noted that no significant changes were made to the policies, processes and /or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

Based on our updated understanding of the process subsequent to planning, changed audit procedures to test the Specified Requirements substantively instead of relying on and testing controls.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: Not Applicable.	**Recommended timeframe to implement specific measures:** Not Applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
20.4	Throughout the period, in all material aspects: 1. The provider handled complaints submitted through the internal complaint-handling systems in a manner that was: - timely, - non-discriminatory, - diligent, and - non-arbitrary. 2. For instances in which, after reviewing the complainant's appeal, the provider determined the original decision was incorrectly made, the provider reversed its decision under Article 20(1) without undue delay. **The following are certain operational benchmark(s) defined by the audited service:** “timely": unless there is a basis for delay in special circumstances, the audited service usually reviews decisions within 10 days. Special circumstances may include circumstances that may be unusual, given the scale and complexity of the content moderation that the audited service does (e.g., abnormal amounts of submissions; new, close or difficult questions of policy, law, or fact; unexpected technical glitches or errors). "undue delay": unless there is a basis for delay in special circumstances, the audited service usually reverses its decision within 10 days. Special circumstances may include circumstances that may be unusual, given the scale and complexity of the content moderation that the audited service does (e.g., abnormal amounts of submissions; new, close or	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.

	difficult questions of policy, law, or fact; unexpected technical glitches or errors).	

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we performed substantive procedures, although controls existed as outlined below:

1. Inquired with management during the Examination Period and gained an understanding of the policies and procedures related to how the audited service handles complaints in a timely, non-discriminatory, diligent, and non-arbitrary manner, and how the original decision is reversed without undue delay for successful appeals.

2. Assessed that the design of the policies and processes in place during the Examination Period were appropriate to comply with the Specified Requirements.

3. Conducted a walkthrough of the process to understand how the audited service processes complaints in a timely, non-discriminatory, diligent, and non-arbitrary manner, and the original decision is reversed without undue delay for successful appeals.

4. Inspected the audited service's internal appeal review policy, and determined that it defined a process in place for relevant team members to review the appeal form submitted by the complainants in a timely, non-discriminatory, diligent, and non-arbitrary manner.

5. Selected a sample of complaints, in accordance with the sampling approach described in the introduction to Appendix 1, and determined that the complaints were processed in a timely, non-discriminatory, diligent, and non-arbitrary manner. For samples where, after reviewing the complainant's appeal, the audited service determined the original decision was incorrectly made, concluded that the original decision was reversed without undue delay.

6. Inspected relevant IT controls, including controls related to change management and logical access for the relevant systems in the production environment and determined that the controls were in place throughout the Examination Period to address the key IT risks.

7. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

Based on our updated understanding of the process subsequent to planning, changed audit procedures to test the Specified Requirements substantively instead of relying on and testing controls.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: Not Applicable.	**Recommended timeframe to implement specific measures:** Not Applicable.

Obligation: 20.5	**Audit criteria:** Throughout the period, in all material aspects: The provider informed complainants of their decision regarding the complaints lodged pursuant to Article 20(1) without undue delay, including information related to the possibility of out-of-court dispute settlement or other redress possibilities. **The following are certain operational benchmark(s) defined by the audited service:** "without undue delay": unless there is a basis for delay in special circumstances, the audited service usually communicates its decision within one business day of the decision being made.	**Materiality threshold:** 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.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we performed substantive procedures, although controls existed as outlined below:

1. Inquired with management during the Examination Period and gained an understanding of the policies and procedures related to how the audited service handles complaints pursuant to Article 20 and how appeal decisions are communicated to the complainants without undue delay and that these communications include information related to the possibility of out-of-court dispute settlement or other redress possibilities.

2. Assessed that the design of the policies and processes in place during the Examination Period were appropriate to comply with the Specified Requirements.

3. Conducted a walkthrough of the process to understand how the audited service communicates their decision without undue delay and include information related to the possibility of out-of-court dispute settlement or other redress possibilities.

4. Inspected the code configuration of the audited service's automatic workflow and determined it is configured to inform the complainants of the audited service's decision including redress possibilities without undue delay. Inspected a sample decision sent to the complainant, sampled in accordance with the sampling approach described in the introduction to Appendix 1, and determined the audited service informs complainants of its decision without undue delay

and that the decision communication includes information that relates to the possibility of out-of-court dispute settlement or other redress possibilities.

5. Inspected relevant IT controls, including controls related to change management and logical access for the relevant systems in the production environment and determined that the controls were in place throughout the Examination Period to address the key IT risks.

6. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

Based on our updated understanding of the process subsequent to planning, changed audit procedures to test the Specified Requirements substantively instead of relying on and testing controls.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not Applicable.	Not Applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
20.6	Throughout the period, in all material aspects: The provider ensured that decisions referred to in Article 20(5) were: - taken under the supervision of appropriately qualified staff, and - not solely on the basis of automated means.	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.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we performed substantive procedures, although controls existed as outlined below:

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1. Inquired with management during the Examination Period and gained an understanding of the policies and procedures related to the appeal processes and how decisions are made under the supervision of appropriately qualified staff and not solely on the basis of automated means.

2. Assessed that the design of the policies and processes in place during the Examination Period were appropriate to comply with the Specified Requirements.

3. Conducted a walkthrough of the process to understand the decisions made under Article 20(5) are reviewed under the supervision of appropriately qualified staff and not solely on the basis of automated means.

4. Inspected the audited service's internal appeal review policy, and determined that it defined a process for decisions made under Article 20(5) to be reviewed under the supervision of appropriately qualified staff and not solely on the basis of automated means.

5. Selected a sample of appeals, in accordance with the sampling approach described in the introduction to Appendix 1, and determined based on review of the job titles/descriptions of the individuals performing the review of the appeal and the dedicated appeals team the individuals belong to, that the appeals were handled under the supervision of appropriately qualified staff and not solely on the basis of automated means.

6. Inspected relevant IT controls, including controls related to change management and logical access for the relevant systems in the production environment and determined that the controls were in place throughout the Examination Period to address the key IT risks.

7. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

Based on our updated understanding of the process subsequent to planning, changed audit procedures to test the Specified Requirements substantively instead of relying on and testing controls.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not Applicable.	Not Applicable.

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

22.1	Throughout the period in all material aspects: The provider took the necessary technical and organizational measures to ensure: notices submitted by trusted flaggers, acting in their designated areas of expertise, through the mechanisms referred to in Article 16(1), were prioritized and decisions were made without undue delay. **The following are certain operational benchmark(s) defined by the audited service:** “were prioritized”: these reports are internally identifiable as important because they have been submitted by entities that should be appropriately acting within their designated area of expertise. "undue delay": teams handling Trusted Flagger notices should work to resolve Trusted Flagger notices within 5 business days, unless special circumstances require an in-depth analysis. "special circumstances": circumstances that may be unusual, given the scale and complexity of the content moderation that the audited service does (e.g., abnormal amounts of submissions, including abusive or spammy actors attempting to manipulate systems, or particularly complex cases implicating user rights to freedom of expression or raising a novel issue of law).	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.

Audit procedures and information relied upon:

In order to evaluate the audited service’s compliance with this Specified Requirement, we performed substantive procedures as outlined below:

1. Conducted a walkthrough and inquired with management during the Examination Period to gain an understanding of the process that escalates notices submitted by trusted flaggers and validated that their notices will be given priority, processed and decided upon without undue delay. Assessed the audited service's internal processes used to onboard trusted flaggers, prioritize content notices, track low-quality submissions, and remove outdated trusted flaggers from internal systems, validating that a process is in place related to addressing trusted flaggers and notices they may send to the audited service.

2. Inspected queries of the population of notices submitted through the mechanism pursuant to Article 16 and validated that the query date filters include the Examination Period and the email addresses included in the queries match to the

trusted flagger email addresses published by the Commission. Inspected the results of the queries and verified that there were no notices received from the designated trusted flaggers during the Examination Period.

3. Inspected relevant IT controls, including controls related to change management and logical access for the relevant systems in the production environment and determined that the controls were in place throughout the Examination Period to address key IT risks.

4. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls through the end of the Examination Period.

Changes to the audit procedures during the audit:

None.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not Applicable.	Not Applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
23.1	Throughout the period, in all material aspects: 1. The provider issued a warning to recipients of the service who were identified as frequently providing manifestly illegal content. 2. After having issued a prior warning, the provider suspended the provision of their service to recipients who frequently provided manifestly illegal content. 3. The suspensions were levied for a reasonable period of time. **The following are certain operational benchmark(s) defined by the audited service:**	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.

	"manifestly illegal content": per Recital 63, manifestly illegal content is defined as such content "*where it is evident to a layperson, without any substantive analysis, that the content is illegal*". The audited service considers that Child Sexual Abuse Material (CSAM) is the only type of manifestly illegal content that meets that definition under the DSA. "frequently": manifestly illegal content (i.e., CSAM) is treated as an egregious violation, meaning a single violation results in removal of the content and immediate termination of the user's account, without advance warning, in accordance with Recital 64. "reasonable period of time": CSAM, is treated as an egregious violation meaning that a single violation results in immediate suspension (termination) of the recipient of the service's access to the recipient of the service's account indefinitely without advance warning.	

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we primarily evaluated the design and operation of controls as outlined below:

1. Inquired with management during the Examination Period and gained an understanding of the policies and procedures concerning the suspension of the provision of their service to recipients of the service who frequently provide manifestly illegal content. The audited service formed the legal opinion that 'manifestly illegal content' is limited to CSAM only. It was determined that there is no warning given to recipients of the service who provide manifestly illegal content as the provider has elected to establish stricter measures than required under Article 23 in the case of manifestly illegal content, in accordance with Recital 64. CSAM is treated as an egregious violation and a single violation results in removal of the content and immediate suspension of the user's account. However, options for redress are still provided to the recipient of the service.

2. Conducted a walkthrough during the Examination Period of the mechanism in place and determined that the audited service suspended the provision of their services to recipients who have a single violation regarding the provision of manifestly illegal content.

3. Assessed the design of the policies, processes and controls in place during the Examination Period and determined that the provider suspended the provision of their services to recipients who have a single violation regarding the provision of manifestly illegal content.

4. Inspected the relevant code configuration and an example CSAM suspension case and determined that a single violation of CSAM results in immediate suspension of the user's account in line with the audited service's policy.

5. Inspected relevant IT controls, including controls related to change management and logical access for the relevant systems in the production environment and determined that the controls were in place throughout the Examination Period to address the key IT risks.

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6. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period. **Changes to the audit procedures during the audit:** Adjusted testing procedures based on updated understanding of the process subsequent to planning, and removed the testing procedures related to the issuance of a warning prior to the suspension. **Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:** There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive with comments** - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects. See below Recommendation on specific measures.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
The audited service 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”.	30 September 2024 — 31 March 2025

Obligation:	**Audit criteria:**	**Materiality threshold:**
23.2	Throughout the period, in all material aspects: 1. The provider issued a warning to individuals, entities, or complainants who frequently submitted notices or complaints that were manifestly unfounded. 2. After having issued a prior warning, the provider suspended for a reasonable period of time, the processing of notices or complaints submitted by individuals, entities, or complainants who frequently submit notices or complaints that are manifestly unfounded. **The following are certain operational benchmark(s) defined by the audited service:** “manifestly unfounded complaints”:	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.

	complaints submitted by the recipient of the service without fixing the violations related to the suspended account "frequently submit notices that are manifestly unfounded": the threshold for repeat submissions of manifestly unfounded notices [CONFIDENTIAL]*, however, if well- founded notices are also being sent by the recipient of the service, the threshold is doubled [CONFIDENTIAL]**; "suspend the processing of frequently submitted complaints that are manifestly unfounded": the audited service suspends processing further complaints at the recipient's account level after two manifestly unfounded complaints are submitted. Additionally, for advertisements served on the audited service's platform, the audited service suspends processing complaints at the account level for one week after three manifestly unfounded complaints are submitted. "reasonable period of time": the audited service suspends processing manifestly unfounded complaints at account level for a progressive one-week period each time the threshold of manifestly unfounded complaints is reached. Additionally**,** for advertisements served on the audited service's platform, the audited service suspends processing complaints at the account level for one week after three manifestly unfounded complaints are submitted.	

Audit procedures and information relied upon:

In order to evaluate the audited service’s compliance with this Specified Requirement, we performed substantive procedures as outlined below:

1. Inquired with management during the Examination Period and gained an understanding of the policies and procedures related to a) the manual process of suspending of processing of notices by recipients of the service, after issuing a prior warning, that frequently provide manifestly unfounded notices; and b) the systematic restriction of processing complaints of recipients of the service, after issuing a prior warning, that frequently provide manifestly unfounded complaints, including for advertisements served on the platform.

2. Assessed the design of the policies and processes in place during the Examination Period and inspected the policies regarding the misuse in Article 23(2), and determined that those policies are appropriate and in line with the provision requirements.

Unfounded Notices
3. Performed a walkthrough of the process to suspend processing of manifestly unfounded notices that are submitted

*__Non-Confidential Summary of Redacted Content:__ is set at an internally defined number.
**__Non-Confidential Summary of Redacted Content:__ no non-confidential summary is required as the context provides sufficient information.

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frequently by a recipient of the service and determined that the audited service appropriately follows the guidelines set out to determine if a notice is manifestly unfounded. Evaluated that the audited service appropriately defined the threshold for frequently provided manifestly unfounded notices before suspension is applied. There were no suspensions of processing of notices due to frequently provided manifestly unfounded notices for the duration of the Examination Period for the audited service, including advertisements served on the audited service.

Unfounded Complaints
4. Inspected the code configuration and a sample suspension, sampled in accordance with the sampling approach described in the introduction to Appendix 1, for the audited service and for advertisements served on the platform. For the audited service, determined that the suspension of processing complaints submitted is automatically applied progressively for a week after the recipient of service submits two manifestly unfounded complaints after a prior warning was issued. For advertisements served on the platform determined that the suspension of processing complaints submitted is automatically applied for a week after the recipient of the service submits three manifestly unfounded complaints, after a prior warning was issued.

5. Inspected relevant IT controls, including controls related to change management and logical access for the relevant systems in the production environment and determined that the controls were in place throughout the Examination Period to address the key IT risks.

6. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

Based on our updated understanding of the process subsequent to planning, adjusted testing procedures that there were no suspensions of processing of notices due to frequently provided manifestly unfounded notices. Additional procedures were performed related to advertisements served on the platform as a result of our updated understanding.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not Applicable.	Not Applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
23.3	Throughout the period, in all material aspects: 1. The provider's decision to issue a suspension based on a determination that the recipient of the service	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

	engaged in the misuse referred to in Article 23(1) or Article 23(2) was determined as follows: - on a case-by-case basis, and - in a timely, diligent and objective manner. 2. Provider's decision to issue a suspension based on a determination that the recipient of the service engaged in the misuse referred to in Article 23(1) or Article 23(2) considered all relevant facts and circumstances apparent from the information available to the provider, including: - the absolute numbers of items of manifestly illegal content or manifestly unfounded notices or complaints, submitted within a given time frame, - the relative proportion thereof in relation to the total number of items of information provided or notices submitted within a given time frame, - the gravity of the misuses, including the nature of illegal content, and of its consequences, and - where it was possible to identify it, the intention of the recipient of the service, the individual, the entity or the complainant. **The following are certain operational benchmark(s) defined by the audited service:** "manifestly illegal content": per Recital 63, manifestly illegal content is defined as such content “where it is evident to a layperson, without any substantive analysis, that the content is illegal”. The audited service considers that Child Sexual Abuse Material (CSAM) is the only type of manifestly illegal content that meets that definition under the DSA. Note: CSAM, is treated as an egregious violation meaning that a single violation results in immediate suspension of the recipient of the service’s access (termination) to their account indefinitely without advance warning. "frequently submit notices that are manifestly unfounded": the threshold for repeat submissions of manifestly unfounded notices [CONFIDENTIAL]*, however, if well-founded notices are also being sent by the recipient of the service, the threshold is doubled [CONFIDENTIAL]**. “manifestly unfounded complaints”: complaints submitted by the recipient of the service without fixing the violations related to the suspended account.	actual or projected error of more than 5% (or other material qualitative variance) during the Examination Period related to the audit criteria.

*__Non-Confidential Summary of Redacted Content:__ is set at an internally defined number.
**__Non-Confidential Summary of Redacted Content:__ no non-confidential summary is required as the context provides sufficient information.

	"suspend the processing of frequently submitted complaints that are manifestly unfounded": the audited service suspends processing further complaints at the recipient of the service's account level after two manifestly unfounded complaints are submitted. Additionally, for advertisements served on the audited service's platform, the audited service suspends processing complaints at the recipient of the service's account level after three manifestly unfounded complaints are submitted.	

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures as outlined below:

1. Conducted a walkthrough and inquired with management during the Examination Period to gain an understanding of the policies and procedures related to how the audited service decides to issue a suspension based on a determination that the recipient of the service engaged in misuse referred to in Article 23(1) (manifestly illegal content) and Article 23(2) (frequently submitted notices or complaints that are manifestly unfounded).

2. Assessed the design of the policies, processes and controls in place during the Examination Period and determined that
a) systematic permanent suspension of the account of the recipient of the service occurs when a single violation of provision of manifestly illegal content is detected;
b) the suspension of the processing of notices received from recipients of the service that frequently submit manifestly unfounded notices is a manual process whereby notices are reviewed on a case-by-case basis, in a timely, diligent, and objective manner and based on all relevant facts and circumstances as referred to in Article 23(3); and
c) systematic suspension of processing complaints for a week occurs after submission of two manifestly unfounded complaints on suspended accounts; for advertisements on the platform, systematic suspension of processing complaints for 7 days occurs after submission of three manifestly unfounded complaints on suspended accounts.

3. Inspected a sample account suspension as a result of the recipient of the service providing manifestly illegal content, and a sample suspension of further processing appeals after repeatedly submitting manifestly unfounded complaints in the Examination Period, sampled in accordance with the sampling approach described in the introduction to Appendix 1. Tested and determined that the audited service's decision to issue a suspension was made on a case-by-case basis and in a timely, diligent, and objective manner. There were no suspensions due to frequently provided manifestly unfounded notices during the Examination Period.

4. Inspected relevant IT controls, including controls related to change management and logical access for the relevant systems in the production environment and determined that the controls were in place throughout the Examination Period to address the key IT risks.

5. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

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Based on our updated understanding of the process subsequent to planning, adjusted testing procedures that there were no account suspensions due to frequently provided manifestly unfounded notices. Additional procedures were performed related to advertisements served on the platform as a result of our updated understanding.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not Applicable.	Not Applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
23.4	Throughout the period, in all material aspects: 1. The provider's terms and conditions include their policies regarding the misuse referred to in Article 23(1) and Article 23(2). Applicable policies are set out in a clear and detailed manner and include examples of the facts and circumstances taken into account when assessing whether certain behavior constitutes misuse and the duration of the suspension. **The following are certain operational benchmark(s) defined by the audited service:** “misuse referred to in Article 23(1)”: per Recital 63, manifestly illegal content is defined as such content “where it is evident to a layperson, without any substantive analysis, that the content is illegal”. The audited service considers that Child Sexual Abuse Material (CSAM) is the only type of manifestly illegal content that meets that definition under the DSA. “misuse referred to in Article 23(2)”: notices: the threshold for repeat submissions of manifestly unfounded notices [CONFIDENTIAL]*, however, if well-founded notices are also being sent by the recipient of the service, the threshold is doubled [CONFIDENTIAL]**.	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.

*__Non-Confidential Summary of Redacted Content:__ is set at an internally defined number.
**__Non-Confidential Summary of Redacted Content:__ no non-confidential summary is required as the context provides sufficient information.

	complaints: misuse is considered as two manifestly unfounded complaints submitted by the recipient of the service. Additionally, for advertisements served on the audited service's platform, misuse is considered as three manifestly unfounded complaints submitted by the recipient of the service.	

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we performed substantive procedures, although controls exist as outlined below:

1. Conducted a walkthrough and inquired with management during the Examination Period to gain an understanding of the policy documentation in place concerning the misuse referred to in Articles 23(1) and 23(2).

2. Assessed the design of the policies and processes in place during the Examination Period, inspected the audited service's terms and conditions and determined that the audited service set out their policies regarding the misuse referred to in Article 23(1) and 23(2) in a clear and detailed manner and include examples of the facts and circumstances considered in assessing misuse and the duration of the suspension for manifestly illegal content, manifestly unfounded notices, and manifestly unfounded complaints.

3. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

Based on our updated understanding of the process subsequent to planning, changed audit procedures to test the Specified Requirements substantively instead of partially testing and relying on controls.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: Not Applicable.	**Recommended timeframe to implement specific measures:** Not Applicable.

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Obligation:	Audit criteria:	Materiality threshold:
24.1	Throughout the period, in all material aspects: The provider's transparency reports included the following information: - the number of disputes submitted to the out-of-court dispute settlement bodies referred to in Article 21, - the outcomes of the dispute settlement, - the median time needed for completing the dispute settlement procedures, - the share of disputes where the provider of the online platform implemented the decisions of the body, - the number of suspensions imposed pursuant to Article 23, and - the number of suspensions imposed pursuant to Article 23 that distinguished between suspensions enacted for the provision of manifestly illegal content, the submission of manifestly unfounded notices and the submission of manifestly unfounded complaints.	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.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures as outlined below:

1. Conducted a walkthrough and inquired with management to gain an understanding of how the Trust & Safety team consolidates content moderation narratives and metrics from the Product Area (PA), cross-functional (xFN) and Insights and User Experience (I&UX) teams into the draft transparency report, obtains necessary approvals, and converts the narratives and metrics into a format suitable for publication. Determined that verification checks on scripts used to transfer the metrics from the source data to the DSA Dashboard and metrics provided by each PA and xFN team for use in the transparency reports are documented in a Metric Validation Scorecard.

2. Inspected the published (EU DSA) Biannual VLOSE/VLOP Transparency Report published on 27 October 2023 and 26 April 2024 from the Google Transparency Report PDF Download Centre, performed a comparative analysis against the requirements outlined in Article 24(1)(a) and (b) based on the type of provider. Based on the result of the inspection, noted that the information required under Article 24(1)(b) related to the number of suspensions for manifestly unfounded complaints imposed under Article 23 was not specified by VLOP.

3. Inspected the validation review document completed by the PA teams to ensure the source data was extracted completely and accurately to the DSA Dashboard. Inspected a copy of the DSA Dashboard along with the published transparency report and determined that the data per the DSA Dashboard aligns completely and accurately with the published transparency report.

4. Inspected a list of job titles of stakeholders provided by the audited service and matched against the review and approval screenshots for the published transparency reports. Validated that all approving stakeholders were appropriate based on their job functions/titles.

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5. Inspected relevant IT controls, including controls related to change management and logical access for the relevant systems in the production environment and determined that the controls were in place throughout the Examination Period to address key IT risks.

6. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

Based on our updated understanding of the process subsequent to planning, additional procedures were added to further substantiate the metrics published in the transparency reports:

a. Inspected the validation review document to ensure all source data was extracted

b. Validated that the reporting dashboard data agrees with the data as published in the Transparency Report

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Negative – In our opinion, except for the effects of the material noncompliance described in the following paragraph, the audited service complied with this obligation during the Examination Period, in all material respects.

In the Transparency Reports, the audited service did not specify which suspensions enacted for submission of manifestly unfounded complaints imposed pursuant to Article 23, pertained to the relevant VLOP including advertisements served across the audited provider's VLOPs.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
As the Commission develops further Transparency Reporting templates, where possible, the audited service should specify which 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.	30 September 2024 - 31 March 2025

Obligation:	**Audit criteria:**	**Materiality threshold:**
24.2	Throughout the period, in all material aspects: 1. The provider published information on the average monthly active recipients of the service in the Union. 2. The information above was published in a publicly available section of their online interface.	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.

	3. The information referenced above was published by 17 February 2023 and at least once every six months thereafter. 4. The average monthly active recipients were calculated as an average over the period of the prior six months. **The following are certain operational benchmark(s) defined by the audited service:** "monthly active recipient": signed in or signed out recipients, who are in the EU and have engaged at least once per 28 days/month on any surface where recipients can interact with the service (e.g. mobile, tablet, browser, etc.) and as further explained in the Overview and Additional Notes section of the MAR reports.	

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we primarily evaluated the design and operation of controls as outlined below:

1. Conducted a walkthrough and inquired with management to gain an understanding of the process used for determining signed-in and signed-out recipients and the process for performing metric validation procedures prior to publication of the Monthly Active Recipients (MAR) Report and the publication process of the MAR reports to the Google Transparency Report PDF Download Centre.

2. Inspected the Google Transparency Report PDF Download Centre and confirmed that the transparency report was published by 17 February 2023, and that subsequent reports were published every 6 months thereafter.

3. Inspected the MAR report published during the Examination Period and validated that the report contained information on the average monthly active recipients as laid out under the Specified Requirements and were published in a publicly available section of their online interface.

4. Inspected methodology used for calculating the average monthly active recipients of the service in the Union and validated through reperformance of the calculations that the information is calculated as an average over a period of the past six months.

5. Inspected the Metric Validation Scorecard and the related IT tickets for approvals and confirmed that all of the metrics published in the MAR reports during the Examination Period have been validated by the Trust & Safety Data team, including a verification of the script used to pull recipient count data for each in-scope product area from the correct data sources. Verified that the scorecard review was completed prior to report publication via inspection of all stakeholder approval dates. Validated that all approving stakeholders were appropriate based on their job functions/titles.

6. Inspected user access lists and confirmed the employees that have access to modify the scripts to pull monthly active recipient data for each in-scope product area are appropriate based on their job title/function.

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7. Inspected relevant IT controls, including controls related to change management and logical access for the relevant systems in the production environment and determined that the controls were in place throughout the Examination Period to address key IT risks. 8. Inspected evidence of individuals who published the transparency report and determined that these individuals were appropriately included in the authorized group for publishing based on their job title/function. 9. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period. **Changes to the audit procedures during the audit:** None. **Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:** There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive with comments** - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects. See below Recommendation on specific measures.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
The audited service 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.	30 September 2024 - 31 May 2025

Obligation:	**Audit criteria:**	**Materiality threshold:**
24.3	Throughout the period, in all material aspects: 1. Upon request from the Digital Services Coordinator and/or the Commission, the provider communicated without undue delay the information on the average monthly active recipients of the service in the Union referred to in Article 24(2) 2. The provider provided the following additional information upon request by the Digital Services Coordinator and/or the Commission: - calculation of the average monthly active recipients of the service in the Union, and	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.

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	- explanations and substantiations in respect of the data used. 3. The information provided to the Digital Services Coordinator and/or the Commission did not contain personal data.	

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we primarily evaluated the design and operation of controls as outlined below:

1. Conducted a walkthrough and inquired with management to gain an understanding of the process for monitoring and recording all requests for information from the Digital Services Coordinator and/or the Commission by inquiring with the Independent Compliance Function (ICF) team. Determined that there have been no cases of requests for additional information on MAR data from the Digital Services Coordinator (DSC) and/or the Commission. Noted that the audited service has processes in place for monitoring and responding to these requests, such as the ICF mailbox pursuant to Article 41 which captures emails from the DSC and/or the Commission, and a system-generated log pursuant to Article 11 which tracks all DSA Point of Contact (POC) requests.

2. Inspected screenshots of the ICF mailbox and DSA (POC) monitoring log pursuant to Article 11 and confirmed no requests were submitted by the DSC and/or the Commission related to providing the calculation of the average monthly active recipients of the service in the Union and explanations with substantiations in respect of the data used.

3. Inspected MAR data recipient files which were maintained at a product-specific level and noted that these were aggregate counts with no personal data. Determined that the audited service has policies in place to redact and remove Personally Identifiable Information (PII), where applicable, from MAR report related requests received from the DSC and/or Commission.

4. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

None.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

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

Obligation:	Audit criteria:	Materiality threshold:
24.5	Throughout the period, in all material aspects: 1. The provider submitted the decisions and the statements of reasons referred to in Article 17(1) to the Commission for inclusion in a publicly accessible machine-readable database managed by the Commission. 2. The provider's submissions referenced above: (i) were submitted without undue delay, (ii) did not contain personal data. **The following are certain operational benchmark(s) defined by the audited service:** "undue delay": unless there is a basis for delay due to special circumstances or rate limitations imposed by the Commission, the audited service usually submits the decision and the SOR to the Commission within 72-96 hours of the SOR being sent to the user. Rate limitations occur when the Commission's database limits the number of SOR submissions that can be made per second.	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.

Audit procedures and information relied upon:

In order to evaluate the audited service’s compliance with this Specified Requirement, we performed substantive procedures, although controls existed, as outlined below:

1. Conducted a walkthrough and inquired with management to gain an understanding of the process for submitting statements of reasons (SORs) to the Commission. Determined that product areas send data to the SOR system (go live date of 25 September 2023) which then sends the data to the receiving database to be published.

2. Inspected the query and outputs of total SORs issued and total number of SORs sent within the four-day operational benchmark during the Examination Period. Verified the parameters were for the appropriate period. Inspected screenshots from the system of the total record counts of each query to validate completeness of the data. For a sample of SORs, sampled in accordance with the sampling approach described in the introduction to Appendix 1, obtained the SOR and validated the product, issuance date, and date reported to the receiving database against the receiving database's records to validate accuracy of the underlying data.

3. Performed a substantive analysis of the SOR data within the Examination Period and determined that the number of SORs sent outside of the four-day benchmark were material. Determined the number of SORs sent outside of the four-day benchmark were due to a capacity issue with the receiving database managed by the Commission being unable to receive the large volume of SORs associated with the audited service. Inspected system configurations and determined it was configured to trigger attempts to submit the SORs to the Commission’s receiving database within the operational benchmark. Inspected system configurations and determined it was configured to move active queue SORs to backlog after three days starting on 28 May 2024 to focus on the delivery of new incoming records. Inspected communication

evidence with the Commission during and subsequent to the Examination Period, acknowledging that the audited service did not need to send backlogged SORs that had not yet been successfully transmitted because of the capacity issue of the database.

4. Inspected a sample of SORs, sampled in accordance with the sampling approach described in the introduction to Appendix 1, and validated that they did not contain personal data.

5. Inspected relevant IT controls, including controls related to change management and logical access for the relevant systems in the production environment and determined that the controls were in place throughout the Examination Period to address key IT risks.

6. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

Based on our updated understanding of the process subsequent to planning, changed audit procedures from relying and testing controls to performing substantive procedures over the entire population as outlined within the audit procedures and information relied upon section.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive with comments – In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

See below Recommendation on specific measures.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
The 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.	30 September 2024 - 31 March 2025

Obligation:	**Audit criteria:**	**Materiality threshold:**
25.1	Throughout the period, in all material aspects: The provider did not design, organize, or operate its online interface in a manner which: - deceived or manipulated the recipients of its service, or - materially distorted or impaired the ability of the recipients of its service to make free and informed decisions.	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.

	Note: In accordance with Article 25(2), where the practices of the provider's online interface are already regulated by Directive 2005/29/EC or Regulation (EU) 2016/679, this prohibition does not apply. **The following are certain operational benchmark(s) defined by the audited service:** "materially distorts or impairs": the audited service designs, organizes, or operates its online interfaces in accordance with its internal policies and guidance which take into account applicable law. "informed decisions": the audited service avoids designing, organizing, or operating its online interfaces in a way that distorts and impairs users' autonomy, decision-making, and choice. "deceives or manipulates" (as per definition under Recital 67 DSA): a practice which materially distorts or impairs the ability of the recipients of their service to make free and informed decisions. "dark patterns" (as per definition under Recital 67 DSA): dark patterns on online interfaces of online platforms are practices that materially distort or impair, either on purpose or in effect, the ability of recipients of the service to make autonomous and informed choices or decisions. "visual symmetry": visual symmetry means that equal choices e.g., "No" and "Yes," should usually be similar in representation. Additional options which are not equivalent, and usually secondary to primary choices, should use a design with less emphasis. Visual symmetry does not mean that the choices need to be represented identically. "effort symmetry": effort symmetry means that the actions and steps recipients of the service have to take are presented either as equal choices or in ways that are similar in nature and in length (e.g., a single selection of either option).	

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures as outlined below:

1. Inquired with management to gain an understanding of the process used to ensure that the platform did not design, organize, or operate its online interface in a manner which materially deceived or manipulated the recipients of the

service, or materially distorted or impaired the ability of recipients of the service to make free and informed decisions, referred to as 'dark patterns'. Determined that the audited service relies on reviews of platform interface updates, referred to as 'launch reviews' to prevent any dark patterns in the platform interface prior to any change being formally implemented on the platform. As a part of the launch review, proposed interface changes are required to undergo extensive reviews by legal counsel, the User Experience (“UX”) team, and other subject matter experts to validate that the proposed changes are in compliance with all applicable policies and regulations. Stakeholders involved in the launch review process have access to and are familiar with internal policies, guidelines, and best practices to ensure that platform interfaces are free from dark patterns. Although the audited service responds to third party inquiries regarding potential risk to the interface, they don't have formal detect or monitoring controls in place.

2. Inspected resources available to stakeholders involved in the design, organization, and operation of online interfaces. Inspected a questionnaire that proposed platform interface changes can be assessed against to evaluate potential consumer protection risks and validate compliance with policies before implementing product changes and undergoing a formal launch review. The questionnaire covers high-risk areas like dark patterns and deceptive practices. Inspected the documentation of an Android consent library that the audited service uses to manage and render user consent flows on the platform for Android devices and verified that it received approval from legal counsel, team lead and engineering lead. Verified that the consent template included a requirement to make opt-in options equally weighted. Inspected an internal Client Guide used by the audited service to guide how to design consent flows and noted that the guide included recommendations for user interfaces to use equal weight for the accept and reject footer buttons when platforms ask for user consent.

3. Conducted a walkthrough meeting to gain an understanding of the Notice & Consent, Consumer Protection, and Privacy UX policies, which are used by the audited service during product launches and updates to platform interfaces. Inspected each policy (which incorporated internal and external studies) for guidance against deceptive practices when designing, organizing, and operating interfaces and verified the policies provide guidance on dark patterns and the prevention of user interfaces that may manipulate recipients of the service or impair their ability to make free and informed decisions. Inspected evidence of annual reviews, as-needed updates, employee accessibility, and employee notifications regarding policy changes and verified that the policies were reviewed by appropriate stakeholders based on their job titles/functions, were available to the employees designing, organizing, and operating online interfaces via internal platforms, and employees were notified of major changes to these policies.

4. Inspected samples of consent-related user interface (UI) platform updates implemented by the audited service during the Examination Period, sampled in accordance with the sampling approach described in the introduction to Appendix 1, and verified that the platform interface updates applied to the online interface for the European Union (EU), were supported by the appropriate launch reviews, including reviews specific to dark patterns and misleading interfaces, and ultimately received approvals from the appropriate legal counsel, and other appropriate subject matter experts prior to launch.

5. Inspected relevant IT controls, including controls related to change management and logical access for the relevant systems in the production environment and determined that the controls were in place throughout the Examination Period to address key IT risks.

6. Selected and evaluated a sample of critical interfaces on the platform during the Examination Period, in accordance with the sampling approach described in Appendix 1, including interfaces that are presented to a recipient of the service while taking the following actions such as account creation and deletion, purchase of products, user choices such as consent to data processing and agreement to privacy terms during account creation, and inspection of terms and conditions related to subscriptions, cancellations, and refunds and did not identify any instances of design, organization, or operation of the platform that did not adhere to the audited service's internal policies.

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7. Inspected the systemic risk assessment performed for the audited service pursuant to Article 34 and noted that the risk statements identified included topics covered under this sub-article. In addition, the audited service identified mitigation measures related to the risk factors which we assessed under Article 34. 8. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period. **Changes to the audit procedures during the audit:** None. **Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:** There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive with comments** – In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects. See below Recommendation on specific measures.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
In order to decrease the likelihood of unintentional noncompliance, the audited service should consider having formalized detect and monitoring controls in place.	30 September 2024 - 31 May 2025

Obligation:	**Audit criteria:**	**Materiality threshold:**
26.1	Throughout the period, in all material aspects: 1. Each advertisement presented on the online interface, enabled the individual recipient of the service to be able to identify: (i) the information is an advertisement (ii) the natural or legal person on behalf the advertisement is presented (iii) the natural or legal person who paid for the advertisement if different from the natural or legal person referred to in point (ii) (iv) meaningful information directly and easily accessible from the advertisement about the main parameters used to determine the recipient to whom the advertisement is presented and, where applicable, about how to change those parameters	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.

	2. The audited service ensured that the information above was presented: - in a clear, concise and unambiguous manner and in real time **The following are certain operational benchmark(s) defined by the audited service:** "identify, in a clear, concise and unambiguous manner": the information is written and/or presented in a way that is easy for the intended audience to understand. "meaningful information": the information provided is relevant for the recipient in the specific circumstances. "easily accessible": the information or functionality is easy to find from the relevant interface. "the natural or legal person who paid for the advertisement if different from the natural or legal person referred to in point (b)": the audited service obtains confirmation that the end-advertiser (i.e., the person on whose behalf the advertisement is presented) is the same as the person paying for the advertisement. This is because in all material respects, the end-advertiser is the person paying for the advertisement, and in situations where an end-advertiser is paying an advertising agency to place an advertisement, regardless of an agency intermediary, the end-advertiser is still the party paying for the advertisement since the advertising agency is being reimbursed by the end-advertiser.	

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures as outlined below:

1. Conducted a walkthrough and inquired with management to gain an understanding of the process in place to ensure that advertisements presented on the online interface are presented in a way that enables the recipient of the service to be able to identify information about the advertisement in accordance with Article 26(1), and to ensure that this information is presented real time in a clear, concise and unambiguous manner.

2. Assessed the design of the systems, processes and controls in place and determined that the systems, processes and suite of controls in place are appropriately designed and operating as intended. Inspected the underlying code within the production code base and a sample advertisement presented on the audited service's online interface during the Examination Period, sampled in accordance with the sampling approach described in the introduction to Appendix 1, and determined that advertisements are configured to be labeled as 'Sponsored' when rendered on the online

interface, and includes information in real-time about the advertisement within the ‘About this advertiser’ and 'why you’re seeing this ad' sections in a clear, concise and unambiguous manner in line with the logs from the backend data store that contains the relevant advertisements information. Additionally, inspected the underlying code within the production code base and the 'My Ad Center' panel within the online interface during the Examination Period, and determined that recipients of the audited service have the ability to access information about the advertisement and targeting parameters used to identify the user, and can adjust the targeting settings that impact what advertisements are served to them and how their data and information is used to serve them advertisements.

3. Inspected the advertisement information presented within the 'My Ad Center' panel that is accessible to recipient of the service for an advertisement rendered on the online interface during the Examination Period and determined that the (a) information of the natural or legal person on whose behalf the advertisement is presented (i.e., advertiser) and (b) the natural or legal person who paid for the advertisement are made visible to recipients of the audited service.

4. Inspected relevant IT controls, including controls related to change management and logical access for the relevant systems in the production environment and determined that the controls were in place throughout the Examination Period to address the key IT risks.

5. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

None.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

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

Obligation:	**Audit criteria:**	**Materiality threshold:**
26.3	Throughout the period, in all material aspects: The audited service did not present advertisements to recipients of the service based on profiling, defined in Article 4(4) of Regulation (EU) 2016/679 using special	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)

	categories of personal data, referred to in Article 9(1) of Regulation (EU) 2016/679.	during the Examination Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures as outlined below:

1. Conducted a walkthrough and gained an understanding of the process in place to ensure that advertisements are not presented to recipients of the service based on profiling, as defined in Article 4(4) of Regulation (EU) 2016/679 using special categories of personal data, referred to in Article 9(1) of Regulation (EU) 2016/679.

2. Assessed the design of the systems, processes and controls in place, and determined that the systems, processes and suite of controls are appropriately designed and operating as intended. Inspected the list of targeting parameters available to advertisers within the various advertising products user interface and determined that advertisers do not have the option to select targeting parameters that use special categories of personal data, referred to in Article 9(1) of Regulation (EU) 2016/679. As such, concluded that the audited services systems, processes and controls were followed.

3. Inquired of management and inspected code that resides within the production database to determine how the advertisement serving systems make use of an allow list to determine which categories of data may be used to target recipients of the service. Inspected the allow list extracted from the database and determined that the allow list contained a list of data categories, with classifications on whether the data categories are allowed to be used for user targeting. Performed inquiries with legal counsel and obtained confirmation to determine that this allow list was reviewed by legal counsel for compliance with Article 9(1) of Regulation (EU) 2016/679. Additionally, inspected evidence of this iterative review performed by legal counsel of new additions to the allow list to ensure the allow list continues to be in compliance with Article 9(1) of Regulation (EU) 2016/679.

Additionally, inspected the backend code for the targeting parameters available for advertisers to select from and determined that the targeting parameters aligned with what was presented to advertisers on the front end of the Google Ads and DV 360 user interface.

4. Inspected relevant IT controls, including controls related to change management and logical access for the relevant systems in the production environment and determined that the controls were in place throughout the Examination Period to address the key IT risks.

5. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

Based on our updated understanding of the process subsequent to planning, performed additional substantive procedures to determine how the advertisement serving systems make use of an allow list to determine which categories of data may be used to target recipients of the service.

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Results of procedures performed, how reasonable level of assurance was achieved, and conclusion: There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive** - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

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

Obligation:	**Audit criteria:**	**Materiality threshold:**
27.1	Throughout the period, in all material aspects: 1. The provider's terms and conditions included: (i) the main parameters used in their recommender systems, (ii) options to modify or influence those main parameters 2. The description of the main parameters and options to modify, as referenced in part (1), were written in plain and intelligible language. **The following are certain operational benchmark(s) defined by the audited service:** "main parameters": main parameters are the criteria which are most significant in determining the information suggested to the user.	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.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we performed substantive procedures as outlined below:

1. Conducted a walkthrough and inquired with management during the Examination Period to gain an understanding of the main parameters and the options a user has to influence or modify them. Inspected the Transparency Center, which maintains the audited service's policies, information about how the policies have been developed and are enforced, and relevant transparency data and reports, and determined that it was directly accessible through the Terms of Service and disclosed the main parameters for the audited service, which include information about users provided in the Google Account (e.g., age and gender), activity saved to their Google Accounts (e.g., Google Search activity, video watch

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history, areas, apps installed on Android devices, ads or content interacted with), and activity from sites that partner with Google that is saved to a user's account. Inspected the Transparency Center and determined that options to modify these main parameters are also disclosed and include Web & App Activity, Ads personalization, and additional settings that may impact data available for recommendation such as Partner Ads setting and Deleting past activity.

2. Inspected a listing of the main parameters and options to modify or influence them and user journey process screenshots provided by the audited service during the Examination Period and determined main parameters and options to modify are presented in the Transparency Center. Assessed the main parameters disclosed for reasonableness. In addition, noted that the recommender systems did not have other options that would indicate the existence of other main parameters.

3. Inspected the Transparency Center during the Examination Period and determined that it was presented in a way that was easy to understand. Inspected documentation and determined that any changes to the Transparency Center require approval from both the Product and Trust & Safety teams and recipients of the audited service will be notified of changes to the Transparency Center in their location language via external public notifications like blog posts and/or direct-to-user notifications (e.g., emails).

4. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

None.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not Applicable.	Not Applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
27.2	Throughout the period, in all material aspects: The provider's description of the main parameters referenced in Article 27(1), included: (i) the criteria which are "most significant" in determining the information suggested to the recipient of the service	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)

	(ii) reasons for the relative importance of those parameters **The following are certain operational benchmark(s) defined by the audited service:** “main parameters”: main parameters are the criteria which are most significant in determining the information suggested to the user.	during the Examination Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service’s compliance with this Specified Requirement, we performed substantive procedures as outlined below:

1. Conducted a walkthrough and inquired with management during the Examination Period to gain an understanding of the criteria which are "most significant" in determining the information suggested to the recipient of the service and the reasons for the relative importance of the main parameters.

2. Inspected the Transparency Center and Help Center webpages and determined that the audited service described the main parameters, which were information about users provided in the Google Account (e.g., age and gender), activity saved to their Google Accounts (e.g., Google Search activity, video watch history, areas, apps installed on Android devices, advertisements or content interacted with), and activity from sites that partner with Google that is saved to a user's account. Assessed the main parameters disclosed for reasonableness. In addition, noted that the recommender systems did not have other options that would indicate the existence of other main parameters.

3. Inspected the Transparency Center and verified that the reasons for the relative importance of the main parameters were disclosed.

4. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

None.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: Not Applicable.	**Recommended timeframe to implement specific measures:** Not Applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
27.3	Throughout the period, in all material aspects: 1. If the provider's recommender system offers recipients of the service several options to modify main parameters referenced in Article 27(1), then the provider makes available a functionality that allows the recipient to select and modify their preferred options at any time 2. The functionality was directly and easily accessible from the specific section of the online platform's online interface where the information is prioritized.	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.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we evaluated the design and operation of control and performed substantive procedures as outlined below:

1. Conducted a walkthrough with management during the Examination Period to gain an understanding of the options for recipients of the service to modify the main parameters of the recommender system and determined that the options to modify the parameters are by managing Web & App Activity and Ads personalization; additional settings that may impact data available for recommendations were also disclosed, such as Partner ads setting, and Deleting past activity.

2. Inspected the Transparency Center and user journey screenshots provided by the audited service during the Examination Period and reperformed the steps to access and modify the main parameters and determined that the functionality to modify the main parameters is directly and easily accessible to recipients of the service on the audited service's platform at any time.

3. Inspected the platform's underlying code during the Examination Period and determined that its functionality allows recipients of the service the option to disable profiling-based recommendations. Inspected the changes to the recommender system outputs before and after modifying the options and determined that the user's selected options influence the main parameters of the recommender system and are reflected in the system's results. Inspected source code and ascertained user profiles can be deleted entirely to ensure the audited service does not serve recommendations derived from deleted history.

4. Inquired with management throughout the Examination Period and inspected system and process documentation and determined that recommender systems are managed through a common process for all VLOPs and the VLOSE using a combination of common system workflows and tools. For a recommender system, inspected the platform's recommender system model documentation and code, determined that the main parameters used in recommender systems matched with the information included in the Transparency Center, inspected supporting program code and

documentation and determined that the system functionality did not change significantly throughout the Examination Period. Inspected system code and documentation evidence and determined that the user's preference and selection is used as input by the recommender system. Inspected system documentation, dashboards and reports and determined that the system performance and quality was monitored for the duration of the Examination Period, and there were no significant changes in model performance based on pre-defined thresholds.

5. Inspected the systemic risk assessment performed for the audited service pursuant to Article 34 and noted that the risk statements identified included topics covered under this sub-article. In addition, the audited service identified mitigation measures related to the risk factors which we assessed under Article 34.

6. Inspected relevant IT controls, including controls related to change management and logical access for the relevant systems in the production environment and determined that the controls were in place throughout the Examination Period to address key IT risks.

7. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

Based on our updated understanding of the process subsequent to planning, additional substantive procedures were performed to address certain obligations for this sub-article**.**

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not Applicable.	Not Applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
28.1	Throughout the period, in all material aspects: The provider put in place appropriate and proportionate measures to ensure the privacy, safety, and security of minors on their services. **The following are certain operational benchmark(s) defined by the audited service:** “appropriate and proportionate measures”:	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.

	the audited service puts measures in place to address high level of privacy, safety, and security and that are commensurate to the severity and probability of the risk they address on their own or when combined with other mitigating measures. “high level of privacy, safety, and security”: the audited service takes measures to ensure the protection of privacy, safety, and security of minors in accordance with its policies, including, for example, limiting access to restricted products or features on minor accounts and disabling ads personalization for minors.	

Audit procedures and information relied upon:

In order to evaluate the audited service’s compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures, as outlined below:

1. Conducted a walkthrough and inquired with management to gain an understanding of how the platform puts in place appropriate and proportionate measures to ensure the privacy, safety, and security of minors who use their services. Determined that the platform utilizes an age inference model to infer with reasonable assurance whether users (both signed-in and signed-out) are minors based on their activity on the platform and other inputs such as what sites the user visits ("cookies"), activity performed on each platform, and length of time they have owned their account. If the model determines that a user is a minor, the platform applies restrictions according to the platform’s relevant privacy, safety and security policies.

2. Inquired with management on the process of manual verification of a user's age which can be performed if the user disagrees with the platform’s determination of their likely age or if the platform does not have enough data to formulate a determination. Verified that the platform provides an option for the user to provide alternate verification which includes either uploading a government issued ID, uploading a selfie, or entering credit card information. Conducted testing and inspected documentation related to each of the validation methods and observed system screens and determined that an end user must be an adult when trying to view mature content, confirming users' rights to privacy, safety, and security. Inspected relevant system code and documentation and determined that the audited service applies restricted settings for recipients of the service whose ages could not be reasonably inferred or are yet to be inferred.

3. Inspected the policy on children's and teen's data and verified that it includes terms related to protecting minor's privacy, safety, and security. Inspected the most recent update of the policy on children's and teen's data and determined that it was reviewed and approved by appropriate stakeholders based on their job title/function. Inspected the audited service's intranet for the policy and determined that those involved in the design and operation of the platform have access to the policy. Inspected terms and conditions focused on the protection of children and teens online and verified that they included language about requiring platforms to prioritize the best interests of children and teens in the design of products, increasing protections for teens in a manner that reflects their increased maturity, addressing the need for robust parental control options, requiring online services to take measures to support mental health and wellbeing for children and teens, and banning personalized advertising for children and teens.

4. Inspected system documentation and observed the source code of the age inference model and validated that it assesses signed-in and signed-out users on multiple browsers and in incognito mode continuously. Inspected the model logic of the age inference model and validated with reasonable accuracy that it properly categorizes minors and adults through the consideration of various data sources and inputs. Inquired with management as to their monitoring and procedures performed when anomalies occur in Application Programming Interfaces (APIs) of the age inference

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model and inspected the system dashboards and reports. Determined that the platform monitors the performance of the model including but not limited to model accuracy as well as performance metrics, and that the systems alert engineering teams when anomalies arise. Verified that the platform monitors the performance of the model through a live metrics dashboard with model accuracy metrics that alert engineering teams when anomalies arise. Inspected the dashboard used to monitor the model's performance and account capabilities across the various service provider's products and verified that a formal process is in place to investigate anomalies and recalibrate the model logic if needed. Inspected change management policies and procedures applicable to the model and verified that the policies require segregation of duties for approval and implementation of any changes, further ensuring this key process protects minors' privacy, safety, and security. Determined that age inference history is stored in a secure database and only accessible to select personnel.

5. Inquired with management and inspected system code and determined that the results of the age inference model are linked to an end user's account, granting them age-appropriate capabilities to the audited service's platform's features, including advertisements served on the platform. Inspected system user interface and determined that user account capabilities are accessible to the service provider's products via APIs. Inspected system code and documentation, determined that the account capabilities are checked by the platform and advertising servers prior to authorizing age-restricted content or features to ensure the privacy, safety, and security of minors. Through inspection of the system code, validated that the internal ratings of advertisements are checked by the advertising servers prior to authorizing age-restricted content to ensure the privacy, safety, and security of minors. Created a test self-declared minor account in the European Union and verified through activity on the platform that Google Shopping features are disabled and as it relates to both minors and signed out users, verified advertisements are age-appropriate for minors.

6. Inspected the systemic risk assessment performed for the audited service pursuant to Article 34 and noted that the risk statements identified included topics covered under this sub-article. In addition, the audited service identified mitigation measures related to the risk statements which were assessed under Article 34.

7. Inspected documentation related to relevant IT controls, including controls related to change management and logical access for the relevant systems in the production environment and determined that the controls were in place throughout the Examination Period to address key IT risks.

8. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

Based on our updated understanding of the process subsequent to planning, additional substantive procedures were performed to address certain obligations for this sub-article**.**

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**

Not Applicable.	Not Applicable.

Obligation:	Audit criteria:	Materiality threshold:
28.2	Throughout the period, in all material aspects: 1. Where the provider was aware, with reasonable certainty, that the recipient of the service was a minor, the provider did not present advertisements on their interface based on profiling as defined in Article 4, point (4), of Regulation (EU) 2016/679, using personal data of the recipient. 2. Note: In accordance with Article 28(3), Compliance with the obligations set out in Article 28 does not oblige providers of online platforms to process additional personal data in order to assess whether the recipient of the service is a minor. **The following are certain operational benchmark(s) defined by the audited service:** “reasonable certainty”: data the audited service holds suggests that the user concerned is a minor.	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.

Audit procedures and information relied upon:

In order to evaluate the audited service’s compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures, as outlined below:

1. Conducted a walkthrough and inquired with management to gain an understanding of how the platform does not advertise based on profiling, using personal data of the recipient, for users who the model has determined are "likely minor". Determined that the platform utilizes an age inference model to infer with reasonable assurance whether users (both signed-in and signed-out) are minor based on their activity on the platform and other inputs such as what sites the user visits ("cookies"), activity performed on each platform, and length of time they have owned their account. If the model determines that a user is a minor, the platform will apply restrictions to ensure a high level of privacy, safety, and security. For minors, ads personalization is disabled across all of the service provider's platforms, and minors are unable to turn it on unless they sign-in and the platform verifies the user is 18+.

2. Inquired with management on the process of manual verification of a user's age which can be performed if the user disagrees with the platform’s determination of their likely age or if the platform does not have enough data to formulate a determination. Verified that the platform provides an option for the user to provide alternate verification which includes either uploading a government issued ID, uploading a selfie, or entering credit card information. Inspected relevant

system code and documentation and determined that the audited service applies restricted settings and disallows ads personalization for recipients of the service whose ages could not be reasonably inferred or are yet to be inferred.

3. Inspected the policy on children's and teen's data and verified that it includes language related to protecting minor's privacy, safety, and security. Inspected the most recent update of the policy on children's and teen's data and determined that the policy was reviewed and approved by appropriate stakeholders based on their job title/function. Inspected the audited service's intranet for the policy and determined that those involved in the design and operation of the platform have access to the policy. Inspected terms and conditions focused on the protection of children and teens online and verified that they included language about requiring platforms to prioritize the best interests of children and teens in the design of products, increasing protections for teens in a manner that reflects their increased maturity, addressing the need for robust parental control options, requiring online services to take measures to support mental health and wellbeing for children and teens, and banning personalized advertising for children and teens.

4. Inspected system documentation and observed the source code of the age inference model and validated that it assesses signed-in and signed-out users on multiple browsers and in incognito mode continuously. Inspected the model logic of the age inference model and validated with reasonable accuracy that it properly categorizes minors and adults through the consideration of various data sources and inputs. Inquired with management as to their monitoring and procedures performed when anomalies occur in Application Programming Interfaces (APIs) of the age inference model and inspected the system dashboards and reports and determined that the platform monitors the performance of the model including but not limited to model accuracy as well as performance metrics, and that the systems alert engineering teams when anomalies arise. Verified that the platform monitors the performance of the model through a live metrics dashboard with model accuracy metrics that alerts engineering teams when anomalies arise. Inspected the dashboard used to monitor the model's performance and account capabilities across the various service provider's products and verified that a formal process is in place to investigate anomalies and update the model logic if needed. Inspected change management policies and procedures applicable to the model and verified that the policies require segregation of duties for approval and implementation of any changes, further ensuring this key process protects minors' privacy, safety, and security. Determined that age inference history is stored in a secure database and only accessible to select personnel.

5. Inquired with management and inspected system code and determined that the results of the age inference model are linked to an end user's account, granting them age-appropriate capabilities to the platform's features, including advertisements served on the platform. User account capabilities are accessible on the platform via APIs. Inspected advertisement log queries for results of an advertisement serving system for users whose declared age is under 18 and for users that the inference model has inferred to be under 18 which pulled all advertisement serving requests across all relevant advertisement stacks directed toward the specified users for a specific period of time, and for ads personalization allowed and not allowed for a user, to verify the absence of targeted advertisements based on profiling, further validating that the audited service does not advertise to suspected minors based on profiling.

6. Inspected documentation related to relevant IT controls, including controls related to change management and logical access for the relevant systems in the production environment and determined that the controls were in place throughout the Examination Period to address key IT risks.

7. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

Based on our updated understanding of the process subsequent to planning, additional substantive procedures were performed to address certain obligations for this sub-article**.**

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Results of procedures performed, how reasonable level of assurance was achieved, and conclusion: There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive** - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: Not Applicable.	**Recommended timeframe to implement specific measures:** Not Applicable.

Section 4 — Additional provisions applicable to providers of online platforms allowing consumers to conclude distance contracts with traders – Not applicable

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

Obligation:	**Audit criteria:**	**Materiality threshold:**
34.1	Throughout the period, in all material aspects: 1. Systemic risks in the Union stemming from the design or functioning of the provider's service and its related systems, including algorithmic systems, or from the use made of the provider's services are diligently identified, analyzed and assessed (the "risk assessment"). 2. The risk assessment was carried out by August 28, 2023. 3. Risk assessments were carried out prior to deploying functionalities that are likely to have a critical impact on the risks identified pursuant to this Article if such functionalities were deployed. 4. The risk assessment was specific to the provider's services. 5. The risk assessment was proportionate to the systemic risks. 6. The risk assessment considered the severity and probability of the identified risks.	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 any of the audit criteria.

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	7. The risk assessment included the systemic risks specified within Article 34(1). **Note 1:** The following criteria (8) was not applicable in the current year as this was the first year of risk assessment. 8. The risk assessments are carried out at least once every year thereafter. **Note 2:** The audit criteria is supplemented by any additional provisions as outlined in Article 13 of the Delegated Regulation. **The following are certain operational benchmark(s) defined by the audited service:** “diligently identify, analyze and assess any systemic risks”: the audited service’s SRA Playbook outlines the comprehensive methodology, detailing how the audited service diligently identifies, analyzes, and assesses any systemic risks.	

Audit procedures and information relied upon:

In order to evaluate the audited service’s compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures as outlined below:

1. Conducted a walkthrough and inquired with management to gain an understanding of the audited service's Systemic Risk Assessment (SRA) methodology and process, and how it aligns with the requirements of the DSA.

2. Assessed the design of the policies, processes, and controls in place to evaluate the audited service’s compliance with this Specified Requirement.

Inspected the audited service's SRA Playbook and determined that the audited service's methodology and process for performing the risk assessment was designed appropriately and aligned with the regulatory requirements of the DSA. Inspected the meeting invites and meeting agendas within slide decks presented and determined that the SRA process and methodology, as outlined within the SRA Playbook was formally reviewed by relevant stakeholders before the SRA process was conducted, and its results were presented to relevant stakeholders after its completion.

Inspected the SRA documentation for the audited service and determined that the audited service had conducted a risk assessment that was specific to the audited service, and included assessment of a list of risk statements inclusive of systemic risks specified within Article 34(1). Inspected the SRA documentation and determined that the risk assessment conducted was proportionate to the systemic risks, by taking into consideration the severity and probability for each risk statement, which was assessed in accordance with the methodology defined in the SRA Playbook.

Inspected the SRA documentation for the audited service and determined that it included a summary of insights gathered from external stakeholders that were relevant to the inclusion of certain risk statements. Inspected the SRA documentation and determined that external sources of information from various parties were leveraged in performing

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the assessment of the audited service's inherent and residual risks. As such, determined that the audited service has considered the external stakeholder insights to make decisions on the severity and probability risk rating for the systemic risks.

Inspected the procedures performed by the Independent Compliance Function (ICF) during its SRA assessment and determined that the ICF assessed that the risks referred to in Article 34 were identified and properly reported on, and that mitigation measures are in the process of being implemented under Article 35. To assess the involvement of the management body of the audited provider in decisions related to risk management pursuant to Article 41(6) and (7), inspected meeting agenda and minutes and determined that the results of the independent SRA assessment performed by the ICF were presented to the management body and SRA team.

Inspected meeting agendas and minutes and determined the management body devoted sufficient time to the consideration of the measures related to risk management, maintained active involvement in the decisions related to risk management, and ensured that adequate resources were allocated to the management of the risks identified in accordance with Article 34 as part of the ICF's independent SRA assessment. The management body devoted time in both ad hoc meetings scheduled between the compliance function and management body throughout the period, and in their regular quarterly board meetings, which we determined were reasonable.

3. Inspected the Systemic Risk Assessments in order to assess how the audited service analyzed and assessed each risk, including how probability and severity of the risks were considered.
Inspected the SRA documentation and SRA Playbook to obtain an understanding of the audited service's description of the process to develop its risk statements and map risk statements for the audited service. Inspected the SRA documentation for the risks applicable to the audited service and performed additional inquiries with the audited service and obtained a rationale for each risk statement that was deemed not applicable for the audited service. Assessed the rationale for each risk statement and determined that the risks applicable to the audited service were appropriately identified, based on the four categories of risks outlined within Recitals 80 - 83.

Inspected the scoring criteria, thresholds, and rationale for the probability and severity associated with each risk documented within the SRA model for the audited service, and where required, performed additional inquiries with the audited service to understand rationale to support the risk assessment documented. Based on this analysis performed, determined that the assessment performed was appropriate, in accordance with Recital 79.

Inquired of management and determined that external insights were relied on for the purposes of supporting the scoring and evaluation of inherent risks and residual risks. Inspected the summary of insights and meeting summaries/output related to sources of these insights, including workshops and a non-exhaustive list of its engagement with safety expert organizations and institutions to assess the sources of information used, means of collection, and whether and how the audited service relied on these scientific and technical insights.

Inquired of management to understand whether and how the audited service tested assumptions on risks with groups most impacted by the specific risks. Upon inquiry, determined that the audited service conducted workshops with product area subject matter experts and stakeholders to test assumptions (i.e., pressure test positions used in the identification or analysis of risk statements) by comparing internal stakeholder insights to external stakeholder insights. Selected a sample of expert organizations and institutions that the audited service engaged with, in accordance with the sampling approach described in the introduction to Appendix 1, and inspected meeting invites, attendance records of participating organizations at the audited service hosted summits and events, and published blog articles summarizing the events. Based on inspection of this evidence, determined that it demonstrated "whether and how" the audited service tested assumptions with groups most impacted by the specific risk for the audited service.

Inquired with management to gain an understanding of the timeline of the risk assessment process. Inspected email communications and determined that the SRA documentation was submitted to the Commission on 28 August 2023, thus meeting the requirement of performing the risk assessment within 4 months from the date of notification.

Inquired with management to gain an understanding of the process for conducting risk assessments for functionalities deployed during the Examination Period that might have a critical impact on the systemic risks. Inspected the documented policy formalized on 7 February 2024 and determined that the policy defined the criteria to be used to identify a functionality that could have critical impact on the systemic risk, and additionally outlined the process to confirm applicability of the requirement and conduct a risk assessment before the functionality is deployed. The policy document also identifies the roles of the stakeholders involved in the process.

Inquired of management and determined that there was no functionality deployed during the Examination Period that was deemed to have a critical impact of the systemic risks. Selected a sample of functionalities deployed during the Examination Period, in accordance with the sampling approach described in the introduction to Appendix 1, and performed inquiries with management to obtain an understanding of the nature of each sampled functionality. Based on the rationale provided, determined that it was appropriate that the sampled functionalities deployed did not meet the criteria to trigger an off-cycle risk assessment prior to deployment.

Inspected the 'Operative Report on Systemic Risk Assessment' released by the audited service, and its underlying documentation, to determine adequate comprehensiveness of actions taken and adequacy of information in support of the assessment carried out pursuant to this Article. The inspection included, but was not limited to, the following elements:
(a) Reviewed the reports on risk assessment and risk mitigation for the relevant audited period prepared by the audited service along with the supporting documents.
(b) Evaluated information submitted by the audited service pursuant to Article 5, verifying its relevance and accuracy in the context of the risk assessment.
(c) Analyzed all relevant transparency reports of the audited provider referred to in Article 15(1) to assess the audited service's disclosure and transparency regarding the risk assessment.
(d) Assessed other relevant evidence (including test results, documentation, and statements made in response to written or oral questions) provided by the audited provider to ensure a thorough understanding of the risk assessment.

Inquired of the audited service and determined that no other risk assessment reports were considered relevant in support of the assessment carried out pursuant to this Article.
Inquired with management throughout the period, and inspected system documentation, and determined that content moderation systems and recommender systems for VLOPs and the VLOSE are managed through a set of common processes, using a combination of common system workflows and tools.

Inquired with management throughout the period, and for a content moderation system, inspected system documentation, dashboards and reports and ascertained that the system performance and quality was monitored for the duration of the Examination Period, and there were no significant changes in model performance based on pre-defined thresholds. Inspected system and process documentation, and determined that a formal process is in place to investigate anomalies and update the model logic, if needed. Inspected change management policies, procedures and documentation and determined that the policies require segregation of duties for approval and implementation of any changes.

Inquired with management throughout the period, and for a recommender system, inspected the audited service's recommender system model documentation and code, and determined that the main parameters used in recommender systems matched with the information included in the Transparency Center. Inspected system code and documentation evidence and determined that the user's preference and selection is used as input by the recommender system. Inspected supporting program code and documentation and determined that the system functionality did not change significantly throughout the Examination Period. Inspected system documentation, dashboards and reports and determined that the system performance and quality was monitored for the duration of the Examination Period, and there were no significant changes in model performance based on pre-defined thresholds.

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4. Inspected relevant IT controls, including controls related to change management and logical access for the relevant systems in the production environment and determined that the controls were in place throughout the Examination Period to address key IT risks.

5. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

None.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive with comments - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

See below Recommendation on specific measures.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
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 pre-requisite 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. 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.	30 September 2024 — 28 August 2025

Obligation:	**Audit criteria:**	**Materiality threshold:**
34.2	Throughout the period, in all material aspects: 1. The risk assessment conducted considered whether and how the 5 factors specified in Article 34(2) influenced any of the systemic risks referred to in Article 34(1). 2. The risk assessment included an analysis of whether and how the risks specified in Article 34(1) are influenced	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.

	by intentional manipulation of their service by inauthentic use or automated exploitation of the service. 3. The risk assessment included an analysis of whether and how the risks specified in Article 34(1) are influenced by intentional manipulation of their service by the amplification and potentially rapid and wide dissemination of illegal content. 4. The risk assessment includes an analysis of whether and how the risks specified in Article 34(1) are influenced by intentional manipulation of their service by the amplification and potentially rapid and wide dissemination of information that is incompatible with their terms and conditions. 5. The risk assessment considered specific regional or linguistic aspects, including when specific to a Member State. **Note:** The audit criteria is supplemented by any additional provisions as outlined in Article 13 of the Delegated Regulation.	

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures as outlined below:

1. Conducted a walkthrough and inquired with management and gained an understanding of the audited service's systemic risk assessment (SRA) methodology and process, and how it aligns with the requirements of the DSA.

2. Assessed the policies, processes, and controls in place, to evaluate the audited service's compliance with this Specified Requirement.

Inspected the audited service's SRA Playbook and determined that the audited service's methodology and process for performing the risk assessment was designed appropriately and aligned with the regulatory requirements of the DSA. Inspected the SRA documented for the audited service and determined that the risk assessments included considerations for how the five factors specified in Article 34(2) influenced any of the systemic risks referred to in Article 34(1).

3. Inspected the list of "risk factors" and "non-exhaustive criteria" defined by the audited service within the SRA documentation that was used to assess whether the factors referred to in Article 34(2) influence the systemic risks identified across each service. Inspected the list of criteria, which included consideration of the presence of external risk factors (e.g., intentional manipulation of the service, including inauthentic use or automated exploitation of the service) and internal risk factors (e.g., design of recommender and content moderation systems, applicable terms and conditions, etc.), which informs, in part, the audited service's probability and preparedness rationales for each risk statement. Per inspection of the SRA documentation, determined that the audited service appropriately identified the factors referred to in Article 34(2) and that the rationale for each risk associated with the audited service that was

documented within the risk assessment as well as in certain instances, obtained through additional inquiries performed with management, generally demonstrated how these factors could impact the service.

Additionally, per inspection of the rationale documented within the risk assessment, determined that the audited service appropriately identified and assessed how the risks identified for the audited service are influenced by intentional manipulation of their service, including by inauthentic use or automated exploitation of the of the service as well as amplification and potentially rapid and wide dissemination of illegal content and of information that is incompatible with their terms and conditions, in accordance with Recital 84.

With respect to regional or linguistic aspects of the services, inspected the assessment results and determined that risk statements were identified for inadequacies related to languages/dialects or markets. Additionally, where relevant, the assessment rationales also include commentary on regional or linguistic aspects of the services as part of the assessment performed over the risk factors that influence the systemic risks. As such, determined that the SRA took into account specific regional or linguistic aspects, including where specific to a Member State.
Inquired with management throughout the period, and inspected system documentation, and determined that content moderation systems and recommender systems are managed through a common process for all VLOPs and the VLOSE using a combination of common system workflows and tools.

Inquired with management, and for a content moderation system, inspected system documentation, dashboards and reports and ascertained that the system performance and quality was monitored for the duration of the Examination Period, and there were no significant changes in model performance based on pre-defined thresholds. Inspected system and process documentation, and determined that a formal process is in place to investigate anomalies and update the model logic, if needed. Inspected change management policies, procedures and documentation and determined that the policies require segregation of duties for approval and implementation of any changes.

Inquired with management throughout the period, and for a recommender system, inspected the platform's recommender system model documentation and code, and determined that the main parameters used in recommender systems matched with the information included in the Transparency Center. Inspected system code and documentation evidence and determined that the user's preference and selection is used as input by the recommender system. Inspected supporting program code and documentation and determined that the system functionality did not change significantly throughout the Examination Period. Inspected system documentation, dashboards and reports and determined that the system performance and quality was monitored for the duration of the Examination Period, and there were no significant changes in model performance based on pre-defined thresholds.

4. Inspected relevant IT controls, including controls related to change management and logical access for the relevant systems in the production environment and determined that the controls were in place throughout the Examination Period to address key IT risks.

5. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

None.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

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Positive with comments - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects. See below Recommendation on specific measures.	
Recommendations on specific measures: Pursuant to Article 34(2), as a recommended enhancement to the risk assessment process, the evidence documented in the SRA should clearly articulate the rationale and provide more detail of how the risk factors in Article 34(2) were evaluated at the risk statement level, to demonstrate the extent to which such factors influence the systemic risks identified.	**Recommended timeframe to implement specific measures:** 30 September 2024 — 28 August 2025

Obligation:	**Audit criteria:**	**Materiality threshold:**
34.3	Throughout the period, in all material aspects: 1. The provider preserved supporting documents of the risk assessments for at least three years after the performance of risk assessments. 2. If requested, supporting documents were communicated to the Commission and to the Digital Services Coordinator of establishment. **Note**: The audit criteria is supplemented by any additional provisions as outlined in Article 13 of the Delegated Regulation.	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.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures as outlined below:

1. Conducted a walkthrough and inquired with management to obtain an understanding of the process in place to preserve supporting documents of the risk assessments for at least three years after the performance of risk assessments and communicate supporting documentation of the Systemic Risk Assessment (SRA) to the Commission and Digital Services Coordinator (DSC), upon request.

2. Assessed the policies, processes, and controls in place to evaluate the audited service's compliance with this Specified Requirement.

Inspected the DSA SRA Playbook and determined that it defines the procedures for the proper identification and preservation of the SRA's supporting documents, including the report itself, for the regulatory mandated minimum period of three years. Inspected the storage location where all supporting documentation of the SRA, including the report itself is stored, and determined that the retention policy for the storage location was appropriate to ensure that the documentation was retained for the regulatory-defined retention period of at least 3 years.

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3. Inspected a sample of [CONFIDENTIAL]*, sampled in accordance with the sampling approach described in the introduction to Appendix 1, along with the audited service's corresponding email responses and determined that the audited service met the response deadlines, responding promptly and providing all the requested supporting documents to [CONFIDENTIAL]**. 4. Inspected the designated storage drive and the supporting documents retained within the drive's folders and determined that the audited service correctly identified the supporting documentation that should be preserved with respect to the risk assessment. 5. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period. **Changes to the audit procedures during the audit:** None. **Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:** There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive** - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

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

Obligation:	**Audit criteria:**	**Materiality threshold:**
35.1	Throughout the period, in all material aspects: 1. Reasonable, proportionate and effective mitigation measures were put in place tailored to the specific systemic risks identified pursuant to Article 34 2. The provider considered the impact of the mitigation measures on the fundamental rights of the recipients of the service. 3. The risk assessment included an assessment whether the risk mitigation measures in Article 35(1), points (a) to (k) were applicable to the audited service. **Note 1:** As of 31 May 2024, the audited service has not completed the validation of the implementation of any	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.

*__Non-Confidential Summary of Redacted Content:__ communication with regulators.
**__Non-Confidential Summary of Redacted Content:__ regulators.

	enhanced risk mitigation measure in response to the year-one systemic risk assessments performed. As such, the following criteria were not applicable for this Examination Period: 1. Reasonable, proportionate and effective mitigation measures were put in place tailored to the specific systemic risks identified pursuant to Article 34. 2. The provider considered the impact of the mitigation measures on the fundamental rights of the recipients of the service. **Note 2:** The audit criteria is supplemented by any additional provisions as outlined in Article 14 of the Delegated Regulation.	

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures as outlined below:

1. Conducted a walkthrough and inquired with management to gain an understanding of the policies and process in place to ensure reasonable, proportionate and effective mitigation measures are put in place tailored to the specific systemic risks identified pursuant to Article 34, how the impact of the mitigation measures on the fundamental rights of the recipients of the service are considered and whether the risk assessment included an assessment of whether the risk mitigation measures in Article 35(1), points (a) to (k) were applicable to the audited service.

2. Assessed the design of the policies, processes, and controls in place, and determined that the policies, processes, and suite of controls in place are appropriately designed and are operating effectively. Inspected the Systemic Risk Assessment (SRA) Playbook and supporting slide decks that describe the risk mitigation monitoring process and determined that it specifies the process by which the applicable VLOPs and the VLOSE respond to the risk assessment results by putting in place reasonable, proportionate, and effective mitigation measures. Inspected a sample of email communications between the central SRA team and product teams, sampled in accordance with the sampling approach described in the introduction to Appendix 1, and determined that periodic communication existed to monitor accountability across the platforms. In addition, inspected evidence of email communications between internal teams and determined that the central SRA team monitored for additional guidance issued by the Commission or Digital Service Coordinators to support mitigations activities.

3. Inspected the audited service’s SRA conducted for the audited service, internal trackers and Operative Systemic Risk Assessment report and determined that Article 35 mitigation measures were identified for each systemic risks where the residual risk scores met the threshold for enhancements, sampled in accordance with the SRA Playbook. We determined that the identification of risk mitigation measures for the systemic risks was carried out in a diligent manner. Additionally, inspected the descriptions and action plan for each Article 35 mitigation measure mapped to the systemic risks and determined that appropriate risk mitigation measures for each of the systemic risks were identified, as well as the rationale provided by the audited service for mitigation measures in Article 35(1) points (a) to (k) that were not implemented following to the Year 1 SRAs, and that each enhanced mitigation measure to be implemented was assessed for its applicability to the risk mitigation measures in Article 35(1), points (a) to (k) and to the applicable audited service.

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4. As of the end of the Examination Period, the audited service was still in the process of validation and assessment of effectiveness and had not completed the evaluation of implementation of any Article 35 risk mitigation measures in response to the SRAs performed. As such, there were no instances to test whether reasonable, proportionate and effective mitigation measures were put in place tailored to the specific systemic risks identified pursuant to Article 34 consistent with the audited service's internal process, and whether the audited service considered the impact of the mitigation measures on the fundamental rights of the recipients of the service. 5. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period. **Changes to the audit procedures during the audit:** None. **Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:** There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive** – In our opinion, the audited service complied with this obligation during the Examination Period, in all material respects.

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

Obligation:	**Audit criteria:**	**Materiality threshold:**
36.1	Throughout the period, in all material aspects: 1. Upon a decision adopted by the Commission in respect of a crisis, the provider took one or more of the following actions(as required by the Commission): - assessed whether, and if so to what extent, the functioning and use of their services significantly contribute to a serious threat as referred to in Article 36(2) or are likely to do so - identified and applied specific, effective and proportionate measures to prevent, eliminate or limit any such contribution to the serious threat - reported to the Commission by a certain date or at regular intervals as specified in the decision the precise content, implementation and qualitative and quantitative impact of the specific measures taken and on any other issue related to those assessments or those measures,	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.

	as specified in the decision. 2. In identifying and applying specific, effective and proportionate measures, the provider took due account of the gravity of the serious threat; the urgency of the measures and of the actual or potential implications for the rights and legitimate interests of all parties concerned, including the possible failure of the measures to respect the fundamental rights enshrined in the Charter. **Note:** The audit criteria is supplemented by any additional provisions as outlined in Article 15 of the Delegated Regulation. **The following are certain operational benchmark(s) defined by the audited service:** "crisis" (as set out in Article 36(2)): a crisis shall be deemed to have occurred where extraordinary circumstances lead to a serious threat to public security or public health in the Union or in significant parts of it.	

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we primarily evaluated the design of controls as outlined below:

1. Conducted a walkthrough and inquired with management and determined there were no occurrences of a serious threat or crisis declared by the Commission to the audited provider during the period 28 August 2023 through 31 May 2024.

2. Inquired with management and gained an understanding of the procedures and policies in place for when a crisis is declared by the Commission, and per inspection of the policy documentation determined it includes guidance to assess whether, and if so to what extent, the functioning and use of their services significantly contribute to the serious threat or are likely to do so; identify relevant systems involved in the functioning or use of the service(s) that significantly contributes to the serious threat; identify and apply specific, effective and proportionate measures to prevent, eliminate or limit any such contribution to the serious threat; identify the parties concerned by the measures, and assess the actual or potential impact of the measures on those parties' fundamental rights and legitimate interests; and report to the Commission by a certain date or at regular intervals as specified in the Commission's decision.

3. Assessed that the design of the policies, processes, and controls in place were appropriate to comply with the Specified Requirements, if an occurrence of a Commission-declared crisis were to take place. Furthermore, determined through inspection that the policy was effective for the duration of the Examination Period.

4. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

None.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – In our opinion, the audited service complied with this Specified Requirement during the Examination Period in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not Applicable.	Not Applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
37.2	Throughout the period, in all material aspects: As part of the audit, the provider: - gave the auditors the necessary cooperation and assistance to enable them to conduct the audit in an effective, efficient and timely manner, including by giving: - access to all relevant data and premises and by answering oral or written questions timely, and - refrained from hampering, unduly influencing or undermining the performance of the audit. **Note:** The audit criteria is supplemented by the additional provisions as outlined in Article 16 of the Delegated Regulation.	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.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we performed substantive procedures, although controls existed, as outlined below:

1. Inquired of management regarding the cooperation and assistance provided to the auditing organization. Management noted that for the first year of the audit, Google Ireland Limited had five of the nineteen VLOPs/VLOSEs originally designated by the Commission – more than any other provider, which created a strenuous challenge for the inaugural audit of the five complex and multi-faceted services for both the audited provider and the auditing organization.

2. Inquired of relevant team members who interacted with audited provider personnel, and validated that there have not been any material situations where the audited service:
- did not afford the auditing organization cooperation and assistance necessary to enable the auditing organization to conduct the current year audit in an effective, efficient and timely manner

- refused to give the auditing organization access to all relevant data and premises, or did not answer oral or written questions
- hampered, unduly influenced, or undermined the performance of the current year audit.

Changes to the audit procedures during the audit:

Based on our understanding of the process subsequent to planning, changed audit procedures to test the Specified Requirements substantively instead of partially testing and relying on controls.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive – In our opinion, the audited service complied with this Specified Requirement during the Examination Period in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not Applicable.	Not Applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
38	Throughout the period, in all material aspects: Providers of very large online platforms and of very large online search engines that use recommender systems provided at least one option for each of their recommender systems which was not based on profiling as defined in Article 4, point (4), or Regulation (EU) 2016/679.	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.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures as outlined below:

1. Conducted a walkthrough with management during the Examination Period to gain an understanding of the mechanisms recipients of the service (users) can use to disable profiling-based recommendations by managing Web & App Activity, Ads personalization and additional settings such as Partner ads setting, and Deleting past activity.
2. Inspected the platform's underlying code during the Examination Period and determined that its functionality allows recipients of the service the option to disable profiling-based recommendations.

3. Inspected user journey screenshots provided by the audited service and determined an option to disable profiling was provided. Reperformed the user experience using the options to turn the profiling-based recommendations off.

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Inspected the results of the recommender system before and after disabling profiling-based system settings and determined that the recommendations were not based on profiling when the profiling-based system settings were off.

4. Inquired with management throughout the Examination Period and inspected system and process documentation and ascertained that recommender systems are managed through a common process for all VLOPs and the VLOSE using a combination of common system workflows and tools. For a recommender system, inspected the platform's recommender system model documentation and code, and determined that the option to disable profiling in recommender systems matched with the information included in the Transparency Center. Inspected system code and documentation evidence and determined that the user's preference and selection is used as input by the recommender system. Inspected supporting program code and documentation and determined that the system functionality did not change significantly throughout the Examination Period. Inspected system documentation, dashboards and reports and determined that the system performance and quality was monitored for the duration of the Examination Period, and there were no significant changes in model performance based on pre-defined thresholds.

5. Inspected relevant IT controls, including controls related to change management and logical access for the relevant systems in the production environment and determined that the controls were in place throughout the Examination Period to address key IT risks.

6. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

Based on our updated understanding of the process subsequent to planning, additional substantive procedures were performed to address certain obligations for this sub-article**.**

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not Applicable.	Not Applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
39.1	Throughout the period, in all material aspects: 1. The provider, which presents advertisements on their online interfaces, compiled and made available an online repository which:	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)

	- was publicly available on their online interface, - contained information described in Article 39(2), - had a search function that allowed multicriteria queries, - made information available using application programming interfaces, and - did not contain any personal data of the recipients of the service to whom the advertisement was or could have been presented. 2. The provider ensured that the ad information in the repository was: - available for the entire period that the advertisement was presented and one year after the advertisement was last shown and made reasonable efforts to ensure that the ad information in the repository was accurate and complete.	during the Examination Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures as outlined below:

1. Conducted a walkthrough and inquired with management during the Examination Period to gain an understanding of how the audited service made available an online repository which met the Specified Requirements set forth within this sub-article. The Ads Transparency Center (ATC), located at adstransparency.google.com, allows recipients of the service to select and apply multi criteria filter and search capabilities, and made information referred to in Article 39(2) available through application programming interfaces (API). The recipient of the service is able to see the following information for each advertisement: advertisement content (creative), subject matter of the advertisement, advertiser name, date range in which the advertisement was presented, information on particular groups targeted for inclusion or exclusion, and total number of recipients reached.

2. Assessed the processes and controls in place and determined that the suite of controls are appropriately designed and operating as intended. Inspected system configurations defined within the production code base and determined that the ATC has a search function configured to allow recipients of the service to select and apply multi-criteria filters to search for advertisement information. Inspected the ATC user interface (UI) that is publicly available and independently applied filters to search for an advertisement using the search functionality available. Inspected the search results presented within the ATC user interface and determined that advertisements contained information described in Article 39(2).

3. Inspected system configurations defined within the production code base and determined that underlying jobs within the ATC are designed to check the last shown date for an advertisement when a recipient of the service searches for an advertisement and pulls the required information about the advertisement from the ATC storage systems into the ATC UI. Further determined that jobs within the ATC are configured to retrieve and display advertisement’s information for up to one year after the advertisement's last impressed date. For a sample advertisement, sampled in accordance with the sampling approach described in the introduction to Appendix 1, validated that it was available for the entire period that the advertisement was presented and one year after the advertisement was last shown. Further, for the above sample selected, inspected evidence of the job logs for the search executed and determined that the jobs within the ATC ran successfully to check the last shown date for an advertisement when a recipient of the service accesses the ATC, to determine the need to continue including the advertisement and its related information in ATC storage systems.

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4. Inspected system configurations defined within the production code base and determined that the data monitoring tool was configured to check for success of data inflows from the central Ads Safety Platform (ASP) into the ATC databases, and that production alerts were configured to be raised to the on-call engineers in the event of a failed process. Inspected a sample successful data inflow from the central ASP into the ATC database during the Examination Period, sampled in accordance with the sampling approach described in the introduction to Appendix 1, and determined that the log of the dataflow was accurately captured by the data monitoring tool. Selected a sample of failed data inflows in accordance with the sampling approach described in the introduction to Appendix 1, from the central ASP into the ATC database during the Examination Period. For each sample, inspected the alerts raised to the on-call engineers and determined the alerts were appropriately investigated and resolved. Specifically, as it relates to advertisements deleted (but not removed or disabled under Article 39(3)) for reasons other than because of deleted advertiser accounts, per inquiry with management, the required information was not presented within the ATC 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. Obtained and validated that a code fix was implemented as of 1 February 2024 to include the information related to these deleted advertisements into the ATC.

5. Inspected the ATC UI and determined that advertisement information was made available using application programming interfaces, and contained information described in Article 39(2). Inspected the ATC UI and the information available through the API and determined that the interface does not contain any personal data of the recipients of the service to whom the advertisement was or could have been presented.

6. Inspected relevant IT controls, including controls related to change management and logical access for the relevant systems in the production environment and determined that the controls were in place throughout the Examination Period to address the key IT risks.

7. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

None.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive with comments - In our opinion, except for the possible effects of the matter giving rise to the modification described in the following paragraph potentially being material, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

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 ATC 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.

Recommendations on specific measures: No recommendations were made since the issue noted above was remediated within the Examination Period.	**Recommended timeframe to implement specific measures:** Not applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
39.2	Throughout the period, in all material aspects: The provider's online repository included the following information for each advertisement: (a) the content of the advertisement, including the name of the product, service or brand and the subject matter; (b) the natural or legal person on whose behalf the advertisement is presented; (c) the natural or legal person who paid for the advertisement, if that person is different from the person referred to in the point above; (d) the period during which the advertisement was presented (e) the particular groups of recipients the advertisement was intended to be presented to, and where applicable the main parameters used to exclude such groups; (f) the commercial communications presented on the platform as declared by the recipient of the service; (g) the total number of recipients the advertisement reached, and if applicable, the aggregate numbers broken down by Member States for the group or groups of targeted recipients. **The following are certain operational benchmark(s) defined by the audited service:** "the natural or legal person who paid for the advertisement if different from the natural or legal person referred to in point (b)": the audited service obtains confirmation that the end-advertiser (i.e., the person on whose behalf the advertisement is presented) is the same as the person paying for the advertisement. This is because in all material respects, the end-advertiser is the person paying for the advertisement, and in situations where an end-advertiser is paying an advertising agency to place an advertisement, regardless of an agency intermediary, the end-advertiser is still the party paying for the	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.

	advertisement since the advertising agency is being reimbursed by the end-advertiser.	

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we primarily evaluated the design and operation of controls as outlined below:

1. Conducted a walkthrough and inquired with management to gain an understanding of how the audited service's online repository included the advertisement information specified within this sub-article.

2. Assessed the design of controls in place and determined that the suite of controls are appropriately designed and operating as intended. Inspected system configurations defined within the production code base and determined that the configurations were designed to include the following information within the ATC, when an advertisement was searched for:
i) the content of the advertisement, including the name of the product, service or brand and the subject matter;
ii) the advertiser name (per audited service's benchmark the natural or legal person on whose behalf the advertisement is presented is the same in all material instances as the natural or legal person who paid for the advertisement);
iii) the period during which the advertisement was presented;
iv) the main parameters used to present the advertisement specifically to one or more particular groups of recipients including, where applicable, the main parameters used to exclude such groups; and
vi) the total number of recipients the advertisement reached.

3. Independently searched for an advertisement within the ATC and determined that the ATC search results contain the advertiser information as described within this sub-article. The audited service does not present information as to the "commercial communications presented on the platform as declared by the recipient of the service" as the content provided by recipients of the service is not and does not contain commercial communications as defined under Article 3(w).

4. Inspected relevant IT controls, including controls related to change management and logical access for the relevant systems in the production environment and determined that the controls were in place throughout the Examination Period to address the key IT risks.

5. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

None.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive with comments - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

See below Recommendation on specific measures.

Recommendations on specific measures: In accordance with Article 39(2)(c), the audited service should disclose the name of the payor of the advertisement within the ATC 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.	**Recommended timeframe to implement specific measures:** 30 September 2024 - 31 March 2025

Obligation:	**Audit criteria:**	**Materiality threshold:**
39.3	Throughout the period, in all material aspects: 1. For advertisements that were removed or disabled based on alleged illegality or incompatibility with the provider terms and conditions, the repository did not include the following information: - the content of the advertisement, including the name of the product, service or brand and the subject matter, - the natural or legal person on whose behalf the advertisement is presented, or - the natural or legal person who paid for the advertisement, if that person is different from the person referred to in point above. 2. For advertisements that were removed or disabled based on alleged illegality or incompatibility with the provider terms and conditions, the repository included the information from the statement of reasons referred to in Article 17(3), points (a) to (e), summarized below: - information on whether the decision entailed either the removal of, the disabling of access to, the information and where relevant, the territorial scope of the decision and its duration, - the facts and circumstances relied on in taking the decision including, where relevant, information on whether the decision was taken pursuant to a notice submitted under Article 16 or based on voluntary own-initiative investigations and, where strictly necessary, the identity of the notifier, - where applicable, information on the use made of automated means in taking the decision, including information on whether the decision was taken in respect of content detected or identified using automated means, - for allegedly illegal content, a reference to the legal ground relied on and explanation of why the 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.

	is considered to be illegal content on that ground, - for alleged incompatibility of the information with the terms and conditions of hosting services, a reference to the contractual grounds relied on and explanations as to why the information was considered to be incompatible with that ground; or Article 9(2), point (a)(i): - a reference to the legal basis under Union or national law for the order against illegal content. **The following are certain operational benchmark(s) defined by the audited service:** "the natural or legal person who paid for the advertisement if different from the natural or legal person referred to in point (b)": the audited service obtains confirmation that the end-advertiser (i.e., the person on whose behalf the advertisement is presented) is the same as the person paying for the advertisement. This is because, in all material respects, the end-advertiser is the person paying for the advertisement, and in situations where an end-advertiser is paying an advertising agency to place an advertisement, regardless of an agency intermediary, the end-advertiser is still the party paying for the advertisement since the advertising agency is being reimbursed by the end-advertiser.	

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we primarily evaluated the design and operation of controls as outlined below:

1. Conducted a walkthrough and inquired with management to gain an understanding of how the audited service's online repository included the information from the statement of reasons (SOR) referred to in Article 17(3), points (a) to (e), for advertisements that were removed or disabled based on alleged illegality or incompatibility with the provider terms and conditions, and how the audited service’s online repository did not include information about the content of the advertisement and the advertiser's name for such advertisements.

2. Assessed the design of the control in place and determined that it was appropriately designed and operating as intended. Inspected the system configuration within the production code base and determined that jobs within the ATC were configured to trigger the movement of advertisement data from the 'active' to 'removed' section of the ATC databases when a SOR is received from the ASP. Further determined that the ATC was configured to pull mandatory elements from the SOR for presentation into the ATC UI. For a sample advertisement where a SOR was issued, sampled in accordance with the sampling approach described in the introduction to Appendix 1, inspected evidence of the job logs and determined that the job to move advertisement data from the 'active' to 'removed' section of the ATC databases was appropriately triggered to move the advertisement data from the 'active' to the 'removed' section of the ATC databases. Inspected the advertisement data presented in the ATC UI repository for the same advertisement sampled and determined that it included mandatory SOR elements such that:
(i) information described in Article 39(2), points (a) and (b) had been removed

(ii) information described in Article 39(2), points (d), (e), (f), and
(iii) information referred to in Article 17(3), points (a) to (e) was presented

Inspected evidence and determined that the audited service had not received any orders in accordance with Article 9(2)(a)(i), during the Examination Period. As such, there were no advertisements presented within the ATC that included the information referred to in Article 9(2)(a)(i).

3. Inspected relevant IT controls, including controls related to change management and logical access for the relevant systems in the production environment and determined that the controls were in place throughout the Examination Period to address the key IT risks.

4. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

None.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

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

Obligation:	**Audit criteria:**	**Materiality threshold:**
40.1	Throughout the period, in all material aspects: Access to data necessary to monitor and assess compliance with the DSA was provided at the reasoned request of the Digital Services Coordinator of establishment or the Commission, within a reasonable period of time specified in the request.	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.

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Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we performed substantive procedures as outlined below:

1. Conducted a walkthrough and inquired with management to gain an understanding of the audited service's process for providing access to data to the Digital Services Coordinator of establishment (DSC) or the Commission within the period of time specified in the request.

2. Based on our walkthrough and inquiries of management, determined that there were no requests received from the DSC or the Commission. To corroborate this, inspected system screenshots from the internal tool where requests for access submitted in accordance with Article 40(1) are tracked and determined that there were no data access requests received from the DSC or the Commission during the Examination Period.

3. To validate that the audited service was prepared to intake and respond to requests submitted by the DSC or the Commission, inspected the DSA Point of Contact public website, and determined that the DSC or the Commission has a means to submit requests for access to data pursuant to Article 40(1) using an application form that is submitted through the website.

4. Inspected relevant IT controls, including controls related to change management and logical access for the relevant systems in the production environment and determined that the controls were in place throughout the Examination Period to address the key IT risks.

5. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

None.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not Applicable.	Not Applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
40.12	Throughout the period, in all material aspects:	If a control was not suitably designed and operated effectively to satisfy the

	1. Access to data was provided to researchers, including those affiliated to not for profit bodies, organizations and associations, who comply with the conditions set out in Article 40(8), points (b), (c), (d) and (e), and who will use the data solely for performing research that contributes to the detection, identification and understanding of systemic risks in the Union pursuant to Article 34(1). 2. Access to data was provided without undue delay. 3. Access to real-time data was provided where technically possible. **The following are certain operational benchmark(s) defined by the audited service:** "undue delay"**:** The audited service usually provides access within 15-30 days unless special circumstances require an in-depth analysis. Special circumstances may include circumstances requiring a more in-depth analysis into the merits of the data access application given the nature of the data requested, the scope of the proposed research project, and the qualifications of the research applicant (e.g., applications raising heightened concerns over the disclosure of private, sensitive, or confidential information, or where further investigation is needed into whether the applicant meets the conditions set out in Article 40(8), points (b), (c), (d) and (e)).	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.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures as outlined below:

1. Conducted a walkthrough and inquired with management throughout the audit period and determined they have taken the necessary technical and organizational measures to handle access to data requested by researchers in accordance with Article 40, where applicable.

2. Assessed the design of the policies, processes, and controls in place, and determined that the policies, processes, and suite of controls in place are appropriately designed and are operating as intended. Inspected the audited service's public facing Transparency site and determined that it includes information about research options and an application form that researchers can use to apply for data access. Additionally, determined that an Acceptable Use Policy is available and must be agreed to by the applicant prior to submitting their application.

Inspected the Internal Runbook for DSA Research Public Data Project and determined that it defined a process in place for relevant audited service personnel to review the intake form submitted by the researcher and determine, by assessing and authenticating evidence provided in the intake form, if the researcher is compliant with all established criteria for data access in accordance with Article 40(8) points (b), (c), (d) and (e).

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Selected a sample of data access requests submitted during the Examination Period, in accordance with the sampling approach described in the introduction to Appendix 1, to test whether a response and appropriate access to the data, if approval was provided without undue delay. For the samples selected and tested, determined that access was provided within 15 - 30 days. Further determined that where access to real time data was technically possible, such access was provided to the approved researcher.

3. Inspected the Acceptable Use Policy and determined that the policy is appropriate and in line with the provision requirements.

4. Selected a sample of requests received from research applicants, in accordance with the sampling approach described in the introduction to Appendix 1, inspected the documentation filled out by the team member reviewing the data access requests within the internal tracking tool and determined that the documentation included an assessment against the conditions defined under Article 40(8), points (b), (c), (d) and (e), to provide access to data to researchers who comply with these conditions.

5. Inspected relevant IT controls, including controls related to change management and logical access for the relevant systems in the production environment and determined that the controls were in place throughout the Examination Period to address the key IT risks.

6. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

None.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not Applicable.	Not Applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
41.1	Throughout the period, in all material aspects: The provider established a compliance function to monitor the compliance of the provider with the DSA which: - was independent from operational functions, - was composed of one or more compliance officers, including head of compliance function	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)

	- had sufficient authority, stature, and resources, and - had access to the management body.	during the Examination Period related to the audit criteria.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we performed substantive procedures, although controls existed, as outlined below:

1. Conducted a walkthrough and inquired with management to gain an understanding of the compliance function and determined it is comprised of more than one compliance officer and has a head of compliance function independent from operational functions and have sufficient authority, stature, and resources, as well as access to the management body.

2. Assessed policy documentation and charters and determined they were appropriately in place to define the Independence Compliance Function (ICF) and its role, as well as its reporting requirements to the management body.

3. Inspected meeting agendas and minutes where the management body reviewed the composition of the ICF and organization charts and determined the ICF is comprised of the head of compliance function and more than one compliance officer and have sufficient resources.

4. Inspected job descriptions as well as the credentials of the members of the ICF and determined they are independent from operating functions and have sufficient authority and stature to perform their duties.

5. Inspected meeting agendas and minutes and determined the ICF has access to the management body to raise concerns and inform it of the organization's status of compliance with the DSA.

6. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

Based on our updated understanding of the process subsequent to planning, changed audit procedures to test the Specified Requirements substantively instead of testing and relying on controls.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: Not Applicable.	**Recommended timeframe to implement specific measures:** Not Applicable.

Obligation: 41.2	**Audit criteria:** Throughout the period, in all material aspects: 1. A management body of the provider has ensured the following: - that compliance officers had the professional qualifications, knowledge, experience and ability necessary to fulfil the tasks set out in Article 41(3), and - that the head of the compliance function was an independent senior manager with distinct responsibility for the compliance function. 2. The head of the compliance function reported directly to the management body and could raise concerns and warn that body regarding risks referred to in Articles 34 or non-compliance with the DSA which could have affected the provider. 3. The head of the compliance function was not removed without prior approval of the management body.	**Materiality threshold:** 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.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we performed substantive procedures, although controls existed, as outlined below:

1. Conducted a walkthrough and gained an understanding of how the management body (Google Ireland Limited Board of Directors) oversees the compliance function and its procedures in monitoring the compliance of the audited service with the DSA, ensuring the compliance officers and the head of compliance function have the professional qualifications, knowledge, experience and ability necessary to fulfil their tasks.

2. Inquired with management and assessed policy documentation and determined that the head of the compliance function cannot be removed without prior approval of the management body, and has been in their role for the duration of the Examination Period.

3. Assessed that policy documentation and charters were appropriately in place to designate the management body and define its role in providing oversight of the ICF to ensure the ICF is independent, effective, and accountable for complying with applicable regulations.

4. Inspected meeting agendas and minutes and determined the management body oversees the ICF to ensure the ICF is independent, effective, and accountable for complying with applicable regulations and the head of compliance reports directly to the management body.

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5. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period. **Changes to the audit procedures during the audit:** Based on our updated understanding of the process subsequent to planning, changed audit procedures to test the Specified Requirements substantively instead of testing and relying on controls. **Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:** There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive** - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: Not Applicable.	**Recommended timeframe to implement specific measures:** Not Applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
41.3	Throughout the period, in all material aspects: The compliance officers engaged in the following tasks: - cooperated with the Digital Services Coordinator of establishment and the Commission, - ensured that all risks referred to in Article 34 were identified and properly reported on and that reasonable, proportionate and effective risk-mitigation measures were taken pursuant to Article 35, - organized and supervised the independent audit activities pursuant to Article 37, - informed and advised management and employees about relevant obligations under the DSA, - monitored the compliance of the audited service with its obligations under the DSA, and - where applicable, monitored the compliance with commitments made under the codes of conduct pursuant to Articles 45 and 46 or the crisis protocols pursuant to Article 48.	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.
Audit procedures and information relied upon:		

In order to evaluate the audited service's compliance with this Specified Requirement, we performed substantive procedures, although controls existed, as outlined below:

1. Conducted a walkthrough and inquired with management to gain an understanding of how the Independent Compliance Function (ICF) cooperated with the Digital Services Coordinator of establishment and the Commission, performed an independent assessment of the Systemic Risk Assessment (SRA) process related to Article 34 and 35, assisted in the organization and supervision of the independent audit activities pursuant to Article 37, informed management and employees about relevant obligations under the DSA via training modules, and monitored the compliance of the audited service with its obligations under the DSA.

2. Assessed that policy documentation and charters were appropriately in place for the compliance officers to be responsible for the tasks outlined in Article 41(3)(a) through 41(3)(e).

3. Inspected relevant correspondence and determined the ICF cooperated with the Digital Services Coordinator of establishment and the Commission during the Examination Period.

4. Inspected the compliance monitoring plan and determined the ICF monitors the compliance of the organization with its obligations under the DSAs through the performance of independent tests of controls, and the plan has been reviewed and approved by the management body.

5. Inspected meeting agendas and minutes and determined the ICF actively monitored the organizations' compliance with the DSA, including Articles 34, 35 and 37, throughout the Examination Period.

6. Inspected meeting minutes and determined the ICF organized and supervised the activities of the independent audit pursuant to Article 37, including making recommendations on the auditor selection, ensuring adequate independence considerations were taken, and participating in the SOW negotiation process.

7. Inspected training materials and determined the ICF maintains and distributes the training materials to management and employees of the organization to inform them of relevant obligations under the DSA.

8. Inspected the procedures performed by the ICF during its independent SRA assessment and determined the ICF assessed that the risks referred to in Article 34 were identified and properly reported on, and that mitigation measures are in the process of being implemented under Article 35. Additionally, the results of the independent SRA assessment performed by the ICF were presented to the management body and SRA team.

9. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

Based on our updated understanding of the process subsequent to planning, changed audit procedures to test the Specified Requirements substantively instead of testing and relying on controls.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: Not Applicable.	**Recommended timeframe to implement specific measures:** Not Applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
41.4	Throughout the period, in all material aspects: The provider communicated the name and contact details of the head of the compliance function to the Digital Services Coordinator of establishment and to the Commission.	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.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we performed substantive procedures, although controls existed, as outlined below:

1. Conducted a walkthrough and inquired with management regarding the process to communicate the name and contact details of the head of the compliance function to the Digital Services Coordinator of establishment and to the Commission.

2. Inspected email correspondence and determined the provider communicated the name and contact details of the head of the compliance function to the Digital Services Coordinator of establishment and to the Commission at the start of the Examination Period.

3. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

Based on our updated understanding of the process subsequent to planning, changed audit procedures to test the Specified Requirements substantively instead of testing and relying on controls.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: Not Applicable.	**Recommended timeframe to implement specific measures:** Not Applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
41.5	Throughout the period, in all material aspects: The management body of the provider defined, oversaw, and remains accountable for the implementation of the provider's governance arrangements to ensure the independence of the compliance function, including the division of responsibilities within the organization, the prevention of conflicts of interest, and management of systemic risks identified pursuant to Article 34.	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.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we performed substantive procedures, although controls existed, as outlined below:

1. Conducted a walkthrough and inquired with management to gain an understanding of how the management body of the provider defined, oversaw, and maintained accountability for the implementation of the audited service's governance arrangements to ensure the independence of the compliance function, including the division of responsibilities, the prevention of conflicts of interest, and management of systemic risks identified pursuant to Article 34, as part of the annual, independent Systemic Risk Assessment (SRA) framework that was designed and implemented by the compliance function during the Examination Period.

2. Inspected and assessed that policy documentation and the framework for the Independent Compliance Function's (ICF) independent assessment of the audited service's SRA was appropriately in place to comply with the Specified Requirements.

3. Inspected meeting agendas and minutes and determined the management body oversaw the ICF throughout the Examination Period to ensure the ICF is independent of the SRA process, there were no conflicts of interest, and the risks identified pursuant to Article 34 were assessed by the ICF.

4. Inspected the procedures performed by the ICF during its SRA assessment and determined the ICF assessed that the risks referred to in Article 34 were identified and properly reported on. Additionally, noted that the results of the independent SRA assessment performed by the ICF were presented to the management body and SRA team.

5. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

Based on our updated understanding of the process subsequent to planning, changed audit procedures to test the Specified Requirements substantively instead of testing and relying on controls.

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Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not Applicable.	Not Applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
41.6	Throughout the period, in all material aspects: The management body reviewed and approved, at least once a year, the strategies and policies for taking up, managing, monitoring and mitigating the risks identified pursuant to Article 34.	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.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we performed substantive procedures, although controls existed, as outlined below:

1. Conducted a walkthrough and inquired with management to determine how the management body reviewed and approved the strategies and policies in place for taking up, managing, monitoring and mitigation of the risks identified pursuant to Article 34, prior to the start of the Examination Period.

2. Assessed that policy documentation such as charters and assessment frameworks were appropriately in place prior to the start of the Examination Period to comply with the Specified Requirements.

3. Inspected meeting agendas and minutes and determined that the management body reviewed and approved the SRA assurance plan presented by the ICF during the Examination Period that included the strategies and policies for taking up, managing, monitoring and mitigating the risks pursuant to Article 34.

4. Inspected the procedures performed by the ICF during its SRA assessment and determined the ICF assessed that the risks referred to in Article 34 were identified and properly reported on and mitigation measures are in the process of being implemented pursuant to Article 35. Additionally, the results of the independent SRA assessment performed by the ICF were presented to the management body and SRA team during the Examination Period.

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5. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

Based on our updated understanding of the process subsequent to planning, changed audit procedures to test the Specified Requirements substantively instead of testing and relying on controls.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not Applicable.	Not Applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
41.7	Throughout the period, in all material aspects: The management body: - devoted sufficient time to the consideration of the measures related to risk management, - maintained active involvement in the decisions related to risk management, and - ensured that adequate resources were allocated to the management of the risks identified in accordance with Article 34.	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.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we performed substantive procedures, although controls existed, as outlined below:

1. Conducted a walkthrough and inquired with management and gained an understanding of how the management body oversaw the compliance function and its procedures in monitoring the compliance of the audited service with the DSA throughout the Examination Period.

2. Assessed that policy documentation and charters were appropriately in place to comply with the Specified Requirements.

3. Inspected meeting agendas and minutes and determined the management body devoted sufficient time to the

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consideration of the measures related to risk management, maintained active involvement in the decisions related to risk management, and ensured that adequate resources were allocated to the management of the risks identified in accordance with Article 34 as part of the Independent Compliance Function's (ICF) independent SRA assessment. Evaluated the sufficiency of time devoted by the management body considering the ad hoc meetings scheduled between the compliance function and management body throughout the Examination Period, in addition to their quarterly meetings, which we determined to be reasonable.

4. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

Based on our updated understanding of the process subsequent to planning, changed audit procedures to test the Specified Requirements substantively instead of testing and relying on controls.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive - In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Not Applicable.	Not Applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
42.1	Throughout the period, in all material aspects: The provider published transparency reports referred to in Article 15: - no later than two months from the date of application referred to in Article 33(6), second subparagraph, and - at least every six months thereafter.	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.

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we evaluated the design and operation of controls as outlined below:

1. Conducted a walkthrough and inquired with management to gain an understanding of the process for publishing transparency reports to the publicly accessible Google Transparency Report PDF Download Centre (publicly accessible portal where a user can download various reports published by the provider).

2. Inspected the Google Transparency Report PDF Download Centre and verified that the Article 15 transparency reports were published no later than two months from the date of application, 28 August 2023, and at least every six months thereafter, with the first transparency report being published on 27 October 2023 and the subsequent transparency report being published on the 26 April 2024. Inspected the Commission decision notifying the platform that they had been designated as a VLOP/VLOSE and validated that the date of application as mentioned in Article 33(6) is four months after the notification to the provider regarding their designation and concluded this is 28 August 2023. 3. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period. **Changes to the audit procedures during the audit:** None. **Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:** There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance. **Positive** – In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

Recommendations on specific measures: Not Applicable.	**Recommended timeframe to implement specific measures:** Not Applicable.

Obligation:	**Audit criteria:**	**Materiality threshold:**
42.2	Throughout the period, in all material aspects: 1. The provider included information enumerated in points (a) to (c) of 42(2) in the published transparency reports, summarized as follows: - information on the human resources dedicated to content moderation related to the service in the Union, broken down by each official language of the Member States, - information on the qualifications and linguistic expertise of the content moderation staff, - information on the training and support given to content moderation staff, and - information on the use of automated means for content moderation, broken down by each official language of the Member States.	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.

	2. The provider published the reports in at least one of the official languages of the Member States.	

Audit procedures and information relied upon:

In order to evaluate the audited service's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures as outlined below:

1. Conducted a walkthrough and inquired with management to gain an understanding of how the Trust & Safety team consolidates content moderation narratives and metrics from the Product Area (PA), cross-functional (xFN) and Insights and User Experience (I&UX) teams into the draft transparency report, obtains necessary approvals, and converts the narratives and metrics into a format suitable for publication. Determined that verification checks on scripts used to transfer the metrics from the source data to the DSA Dashboard and metrics provided by each PA and xFN team for use in the transparency reports are documented in a Metric Validation Scorecard.

2. Inspected the published (EU DSA) Biannual VLOSE/VLOP Transparency Report published on 27 October 2023 and 26 April 2024 from the Google Transparency Report PDF Download Centre, performed a comparative analysis against the requirements outlined in 42(2)(a) - (c) and verified that each report included the applicable required information based on the type of provider. Inspected evidence of reviews performed by stakeholders who validated that the information enumerated in Article 42(2)(a)-(c) was included in the transparency report.

3. Inspected a list of job titles of stakeholders provided by the audited service and matched against the review and approval screenshots for the published transparency reports. Validated that all approving stakeholders were appropriate based on their job functions/titles.

4. Inspected the validation review document completed by the PA teams to ensure the source data was extracted completely and accurately. Inspected a copy of the DSA Dashboard along with the published transparency report and determined that the data per the DSA Dashboard aligns completely and accurately with the published transparency report.

5. Inspected relevant IT controls, including controls related to change management and logical access for the relevant systems in the production environment and determined that the controls were in place throughout the Examination Period to address key IT risks.

6. Inspected the published transparency reports and verified that it is presented in English, which is at least one of the official languages of the Member States.

7.Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

Based on our updated understanding of the process subsequent to planning, additional procedures were added to further substantiate the metrics published in the transparency reports:

a. Inspected the validation review document to ensure all data validation checks used to verify that source data was extracted were performed without exception.

b. Validated that the reporting dashboard data agrees with the data as published in the Transparency Report.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive with comments – In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

See below Recommendation on specific measures.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
As the Commission develops further Transparency Reporting templates, where possible, the audited service should further adapt any future reporting metrics to include reporting by official language of Member States.	To be determined based on the timing of the finalization of Transparency Reporting templates by the Commission.

Obligation:	**Audit criteria:**	**Materiality threshold:**
42.3	Throughout the period, in all material aspects: The provider included in the transparency reports referred to in Article 42(1) the average monthly recipients of the service for each member state. **The following are certain operational benchmark(s) defined by the audited service:** “monthly active recipient”: recipients in a signed in and signed out state, including business users, in the EU and having engaged at least once per 28 days/month on all surfaces where recipients can interact with the service and as further explained in the Overview and Additional Notes section of the MAR reports.	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.

Audit procedures and information relied upon:

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In order to evaluate the audited service's compliance with this Specified Requirement, we evaluated the design and operation of controls and performed substantive procedures as outlined below:

1. Conducted a walkthrough and inquired with management to gain an understanding of the process used for determining signed-in and signed-out recipients and the process for performing metric validation procedures prior to publication of the Monthly Active Recipients (MAR) Report.

2. Inspected methodology used for calculating the average monthly active recipients of the service in the Union and validated through reperformance of the calculations that the information is calculated as an average over a period of the past six months.

3. Inspected the Metric Validation Scorecard and the related IT tickets for approvals and confirmed that all of the metrics published in the MAR reports during the Examination Period have been validated by the Trust & Safety Data team, including a verification of the script used to pull recipient count data for each in-scope product area from the correct data sources. Verified that the scorecard review was completed prior to report publication via a live walkthrough of all stakeholder approval dates. Validated that all approving stakeholders were appropriate based on their job functions/titles.

4. Inspected the published transparency report during the Examination Period and validated that the average monthly recipients of the service for each member state were included within the report and included data for each member state.

5. Inspected user access lists and confirmed the individuals that have access to modify the scripts to pull user count data for each in-scope product area are appropriate based on their job title/function.

6. Inspected relevant IT controls, including controls related to change management and logical access for the relevant systems in the production environment and determined that the controls were in place throughout the Examination Period to address key IT risks.

7. Inquired with management and management noted that no significant changes were made to the policies, processes and/or controls after the walkthrough had been conducted through the end of the Examination Period.

Changes to the audit procedures during the audit:

Based on our updated understanding of the process subsequent to planning, additional substantive procedures were performed to address certain obligations for this sub-article.

Results of procedures performed, how reasonable level of assurance was achieved, and conclusion:

There were no material deviations identified in the performance of the above procedures, unless denoted below. The results of the audit procedures were deemed sufficient to obtain reasonable assurance.

Positive with comments – In our opinion, the audited service complied with this Specified Requirement during the Examination Period, in all material respects.

See below Recommendation on specific measures.

Recommendations on specific measures: The audited service 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.	**Recommended timeframe to implement specific measures:** 30 September 2024 - 31 May 2025

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Appendix 2 — Annex 1 Template for the audit report referred to in Article 6 of the Delegated Regulation

Section A: *General Information*

1. Audited service:	
Google Shopping	
2. Audited provider:	
Google Ireland Limited ("GIL")	
3. Address of the audited provider:	
Gordon House Barrow Street Dublin 4, D04E5W5 Ireland	
4. Point of contact of the audited provider:	
[CONFIDENTIAL]*	
5. Scope of the audit:	
Does the audit report include an assessment of compliance with all the obligations and commitments referred to in Article 37(1) of Regulation (EU) 2022/2065 applicable to the audited provider?	The audit report includes assessment of compliance with Article 37(1)(a). Refer to the applicable obligations and commitments in **Appendix 1**. Article 37(1)(b) was not subject to audit because the requirement for the audited service to comply with such articles did not exist during the Examination Period.

i. Compliance with Regulation (EU) 2022/2065

Obligations set out in Chapter III of Regulation (EU) 2022/2065:	
Audited obligation	**Period covered**
A listing of the audited obligations can be found in **Appendix 1** of our attached **Assurance Report of Independent Accountants.**	28 August 2023 to 31 May 2024

ii. Compliance with codes of conduct and crisis protocols

Commitments undertaken pursuant to codes of conduct referred to in Articles 45 and 46 of Regulation (EU) 2022/2065 and crisis protocols referred to in Article 48 of Regulation (EU) 2022/2065:	
Audited commitment	**Period covered**
N/A	N/A

6. a. Audit start date:	**b. Audit end date:**
N/A	N/A

*__Non-Confidential Summary of Redacted Content:__ personal data.

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Section B: *Auditing organisation*

1. Name(s) of organisation(s) constituting the auditing organisation:
Ernst & Young LLP, a Delaware limited liability partnership ("EY")
2. Information about the auditing team of the auditing organisation:
For each member of the auditing team, provide: • Their personal name; • The individual organisation, part of the auditing organisation, they are affiliated with; • Their professional email address; • Descriptions of their responsibilities and the work they undertook during the audit.
[CONFIDENTIAL]* was the overall responsible person from EY. (Contact detail: [CONFIDENTIAL]*) EY has maintained a list of the engagement team members. At EY's request, for privacy purposes, the personal names are not being specified in this submission. However, the complete list of team members may be requested if required.
3. Auditors' qualifications:
a. Overview of the professional qualifications of the individuals who performed the audit, including domains of expertise, certifications, as applicable:
There were more than 100 university-degreed team members involved in the execution of the engagement. Personnel directing the assurance engagement collectively have significant experience related to auditing the technology industry, algorithm systems, performing risk assessment, assessing compliance functions, content moderation, privacy matters, GDPR and other related topics. The team included individuals with the following credentials: • Licensed Certified Public Accountant ("CPA") • Chartered Accountant • Certified Information Systems Auditor ("CISA") as recognized by the Information Systems Audit and Control Association • Certified Information Privacy Professional/United States ("CIPP/US") • Certified Information Systems Security Professional ("CISSP") as recognized by the International Information System Security Certification Consortium, also known as ("ISC") • Certified in Risk and Information Systems Control ("CRISC") as recognized by the Information Systems Audit and Control Association ("ISACA") • Admission to Practice Law as issued by various US State Bar Associations • ISO 27001 Auditor • ISO 27001 Lead Implementer - Information Security Certification • ISO 27001 Lead Auditor – Information Security Certification • Certified Government Financial Manager (CGFM) • PRINCE2 Certification • Certified Scrum Master (CSM)
b. Documents attesting that the auditing organisation fulfils the requirements laid down in Article 37(3), point (b) of Regulation (EU) 2022/2065 have been attached as an annex to this report:
Response included in Appendix 5 of our attached Assurance Report of Independent Accountants.
4. Auditors' independence:
a. Declaration of interests:

*__Non-Confidential Summary of Redacted Content:__ personal data.

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EY performs audits, reasonable and limited assurance engagements, and related permissible professional services, for Alphabet, Inc. and GIL in our capacity as an assurance, tax, transaction, and advisory services provider.

Additionally, EY performs audits, reasonable and limited assurance engagements, and related permissible professional services, for Alphabet Inc., including many of its subsidiaries, in our capacity as a global assurance, tax, transaction, and advisory services provider.

EY has contracts to purchase certain Google services (including advertising). Google has informed us the contracts are in the ordinary course of business and the terms and conditions are "at market", as compared to other buyers at similar levels of spending. We have concluded there is no effect on EY's independence with respect to these contracts. In reaching that conclusion, we considered the AICPA (American Institute of Certified Public Accountants) Independence rules applicable to this situation, which permit business relationships between an audit client and the firm or covered person in the firm when the firm or covered person is a consumer in the ordinary course of business.

b. References to any standards relevant for the auditing team's independence that the auditing organisation(s) adheres to:

Refer to the Assurance Report of Independent Accountants. As noted in the Assurance Report of Independent Accountants, EY applies the AICPA Code of Conduct which is equivalent (or exceeds) the International Ethics Standards Board for Accountants International Code of Ethics for Professional Accountants (including International Independence Standards), which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. Independence is comprised of independence of mind and independence in appearance, both of which are required of the engagement team members engaged in providing reasonable assurance engagements. Independence of mind requires that the members maintain a state of mind that permits the expression of a conclusion without being affected by influences that compromise professional judgment, thereby allowing an individual to act with integrity and exercise objectivity and skepticism. Independence of appearance is achieved by the avoidance of facts and circumstances that are so significant that a reasonable and informed third party would likely conclude, weighing all the specific facts and circumstances, that a firm's, or a member of the audit team's, integrity, objectivity, or professional skepticism has been compromised.

c. List of documents attesting that the auditing organisation complies with the obligations laid down in Article 37(3), points (a) and (c) of Regulation (EU) 2022/2065 attached as annexes to this report.

Refer to Appendix 5 which addresses Article 37 (3), point (a) and point (c).

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

Refer to our attached Assurance Report of Independent Accountants. As noted in the Assurance Report of Independent Accountants, our engagement was conducted in accordance with ISAE 3000 (revised) and attestation standards established by the AICPA. Those standards require that we plan and perform a reasonable assurance engagement to obtain reasonable assurance about whether management's assertion is appropriately stated, in all material respects.

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

EY applies the International Standard on Quality Management I (ISQM 1) and the AICPA's Quality Control Standard. Accordingly, we maintain a comprehensive system of quality control / management including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Furthermore, EY is a registered audit firm with the Public Company Accounting Oversight Board ("PCAOB") of the United States and is an AICPA member firm. As such, EY complies with the public accounting profession's technical and ethical standards, including the AICPA's Code of Professional Conduct. In addition to the Code of Professional Conduct, the AICPA publishes standards, which delineate specific requirements that Certified Public Accountants are consistently required to follow during the audit. Refer to EY Transparency Report 2023 for further background.

Section C: *Summary of the main findings*

1. Summary of the main findings drawn from the audit (pursuant to paragraph 37(4), point (e) of Regulation (EU) 2022/2065)

A description of the main findings drawn from the audit can be found in Appendix 1 of our attached Assurance Report of Independent Accountants.

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

1) Audit opinion for compliance with the audited obligations referred to in Article 37(1), point (a) of Regulation (EU) 2022/2065:

The aggregate audit opinion for compliance with the applicable audited obligations set out in Chapter III of Regulation (EU) 2022/2065 can be found on page 10 of our attached Assurance Report of Independent Accountants.

2) Audit conclusion for each audited obligation:

The audit conclusion for each audited obligation can be found in Appendix 1 of our attached Assurance Report of Independent Accountants.

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

Repeat section C.2 for each audited code of conduct and crisis protocol referred to in Article 37(1), point (b) of Regulation (EU) 2022/2065:

1) Audit opinion for compliance with the commitments made under specify the code of conduct or crisis protocol covered by the audit:

N/A

2) Audit conclusion for each audited commitment:

N/A

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Section C.3: Where applicable, explanations of the circumstances and the reasons why an audit opinion could not be expressed
"Not applicable" / Explanations of the circumstances and the reasons why an audit opinion could not be expressed can be found in **Appendix 1** of our attached Assurance Report of Independent Accountants.

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

Section D.1: Audit conclusion for obligation (specify) *Insert as many entries for section D.1 as necessary to cover the entire scope of the audit, specifying the obligation the section refers to.* *The information provided should be complete and detailed such that a third party with no previous connection with the audit is able to understand the description of the findings.* *Insert as many lines as necessary per point when completing this section.*
I. Audit conclusion:
• ***Description of the audit conclusion, justification, and remarks.*** • ***As appropriate, include here any comments.*** A description of the audit conclusion, justification, and remarks for each audited obligation can be found in **Appendix 1** of our attached Assurance Report of Independent Accountants**.**

If the conclusion is not 'positive', operational recommendations on specific measures to achieve compliance. Explanation on the materiality of non-compliance, where applicable	*Recommended timeframe to achieve compliance*
Operational recommendations on specific measures to either a) achieve compliance (where the conclusion is Negative), including an explanation on the materiality of non-compliance and recommended timeframe to achieve compliance, or b) improve that do not have a substantive effect on compliance (where the conclusion is Positive with comments), can be found in **Appendix 1** of our attached Assurance Report of Independent Accountants**.**	

II. Audit procedures and their results:
1) Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation: A description of the audit criteria and materiality thresholds used can be found in Appendix 1 of our attached Assurance Report of Independent Accountants**.**
2) Audit procedures, methodologies and results: **a) Description of the audit procedures performed by the auditing organisation, the methodologies used to assess compliance, and justification of the choice of those procedures and methodologies (including, where applicable, a justification for the choices of standards, benchmarks, sample size(s) and sampling method(s)):**

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A description of the audit procedures performed, the methodologies used to assess compliance, and a justification of the choice of those procedures and methodologies can be found in **Appendix 1** of our attached Assurance Report of Independent Accountants**.**

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

A description, explanation, and justification of any changes to the audit procedures during the audit can be found in **Appendix 1** of our attached Assurance Report of Independent Accountants.

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

The results of the audit procedures, including any test and substantive analytical procedures, can be found in **Appendix 1** of our attached Assurance Report of Independent Accountants**.**

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

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

An overview and description of information relied upon as audit evidence can be found in **Appendix 1** of our attached Assurance Report of Independent Accountants**.**

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

An explanation of how the reasonable level of assurance was achieved can be found in **Appendix 1** of our attached Assurance Report of Independent Accountants.

5) In cases when:

5.1. a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or
5.2 an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation,
provide an explanation of the circumstances and the reasons:

Not applicable

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

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A list of notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit can be found in **Appendix 1** of our attached Assurance Report of Independent Accountants.

7) Other relevant observations and findings:

Please see **Appendix 1** of our attached Assurance Report of Independent Accountants for any other relevant observations and findings.

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

1) An analysis of the compliance of the audited provider with Article 37(2) of Regulation (EU) 2022/2065 with respect to the current audit:

An analysis of the compliance of the audited provider with Article 37(2) of Regulation (EU) 2022/2065 with respect to the current audit can be found in **Appendix 1** of our attached Assurance Report of Independent Accountants.

2) Description of how the auditing organisation ensured its objectivity in the situation described in Article 16(3) of this Regulation:

Not applicable as this is the first required audit.

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

N/A – No codes of conduct and crisis protocols were applicable during the audit period.

Code of conduct or crisis protocol: (specify)

Repeat this section for each code of conduct and crisis protocol

Section E.1: Audit conclusion for commitment (specify)		
Insert as many entries for section E.1 as necessary to cover the entire scope of the audit, specifying the commitment audited. *The information provided should be complete and detailed such that a third party with no previous connection with the audit is able to understand the description of the findings.* *Insert as many lines as necessary per point when completing this section.*		
III. Audit conclusion:		
Audit conclusion		
Positive	Positive with comments	Negative
Description of the audit conclusion, justification, and any comments.		
If the conclusion is not 'positive', operational recommendations on specific measures to achieve compliance.		*Recommended timeframe to achieve compliance*

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Explanation on the materiality of non-compliance, where applicable	

IV. Audit procedures and their results:

1. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

2. Audit procedures, methodologies, and results:

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

……

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

……

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

……

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

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

……

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

……

5. In cases when:

a. a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or
b. an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation,

provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons:

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

……

7. Other relevant observations and findings

……

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Section F.1: *Third-parties consulted*

Repeat this section per third-party consulted, incrementing the name of the section by one (for example, F.1, F.2, and so forth).

1. Name of third party consulted:
N/A
2. Representative and contact information of consulted third party:
N/A
3. Date(s) of consultation:
N/A
4. Input provided by third-party
N/A

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

Please refer to our attached Assurance Report of Independent Accountants for additional information.

		Include as many lines as necessary in accordance with the allocation of responsibilities and empowerment as referred to in Article 7(1) point b)	
Date	27 September 2024	***Signed by***	[CONFIDENTIAL]*
Place	303 S Almaden Blvd, San Jose, California 95110 United States	***In the name of***	Ernst & Young LLP
		Responsible for*:*	Entire Engagement

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

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Appendix 3 — Engagement agreement (Terms of Reference) between EY and GIL (Document requested pursuant to Article 7(2) of the Delegated Regulation)

Please find the Engagement Agreement here and in the attached files of this document.

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Appendix 4 — Summary of audit risk analysis, and assessment of inherent, control and detection risk for each obligation and commitment pursuant to Article 9 of the Delegated Regulation (Documents relating to the audit risk analysis pursuant to Article 9 of the Delegated Regulation)

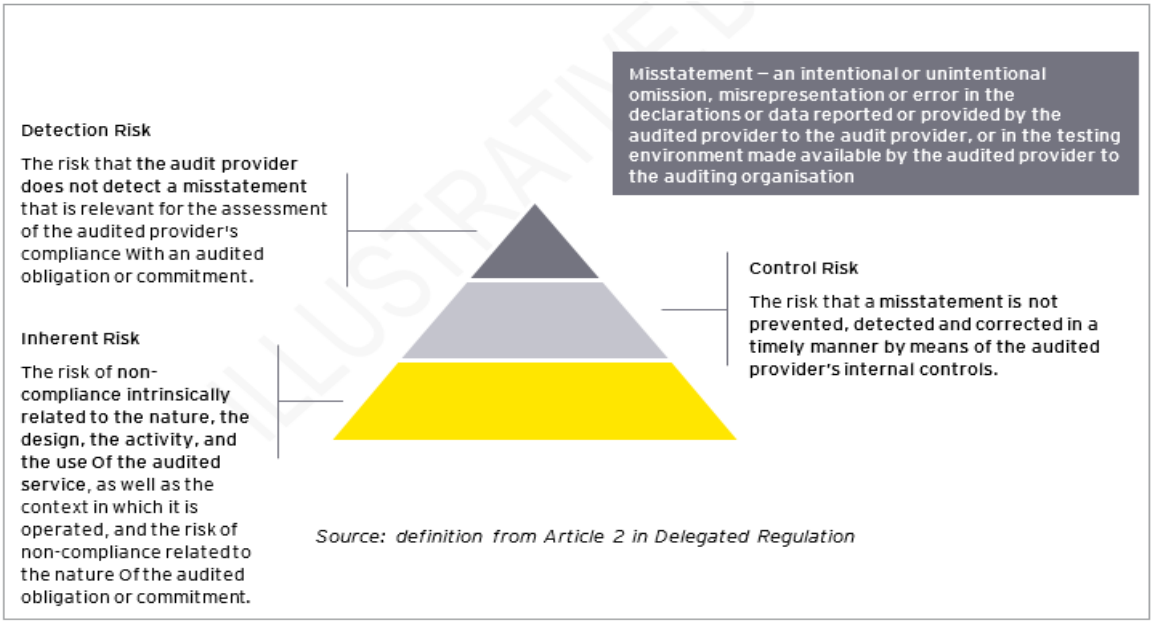
Purpose: This document summarizes the risk assessment performed for the assessment of compliance with each audited obligation or commitment, including the assessment of inherent risks, control risks and detection risks for each audited obligation (i.e., each sub-article).

DSA Risk Assessment Requirements

1. The audit report shall include a substantiated audit risk analysis performed by the auditing organization for the assessment of the audited provider's compliance with each audited obligation or commitment.

2. The audit risk analysis shall be carried out prior to the performance of audit procedures and shall be updated during the performance of the audit, in the light of any new audit evidence which, according to the professional judgement of the auditing organization, materially modifies the assessment of the audit risk.

3. The audit risk analysis shall consider:
   a. Inherent risks;
   b. Control risks;
   c. Detection risks.



4. The audit risk analysis shall be conducted considering:
   a. The nature of the audited service and the societal and economic context in which the audited service is operated, including probability and severity of exposure to crisis situations and unexpected events;
   b. The nature of the obligations and commitments;
   c. Other appropriate information, including:
      - Where applicable, information from previous audits to which the audited service was subjected;

- Where applicable, information from reports issued by the European Board for Digital Services or guidance from the Commission, including guidelines issued pursuant to Article 35(2) and (3) of Regulation (EU) 2022/2065, and any other relevant guidance issued by the Commission with respect to the application of Regulation (EU) 2022/2065;
- Where applicable, information from audit reports published pursuant to Article 42(4) of Regulation (EU) 2022/2065 by other providers of very large online platforms or of very large online search engines operating in similar conditions or providing similar services to the audited service.

Overview

Risk assessment procedures were performed to help identify risks of material misstatement and plan out the nature, timing, and extent of our audit procedures.

Risk Assessment Steps performed:

We obtained an understanding of the systems and processes (and related controls) put in place to comply with the Specified Requirements and other engagement circumstances. Understanding the subject matter is key to planning and executing an effective engagement. We obtain our understanding during planning and update it throughout the performance of the engagement to the extent that changes affect our overall engagement strategy or the nature, timing, and extent of our procedures.

We obtained an understanding sufficient to:

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

Information obtained to inform the audit risk analysis:

Described in Article 9	Information obtained, included, but not limited to:
The nature of the audited service and the societal and economic context in which the audited service is operated, including probability and severity of exposure to crisis situations and unexpected events.	Information from audited provider (website, voice-over, annual report, trust, and safety reports) The transparency reports Systemic Risk Assessment
The nature of the obligations and commitments in Chapter 3 of Regulation (EU) 2022/2065	Any documentation by the audited provider concerning the scope The audited providers' risk assessment per article, including flowcharts The audit risk and control framework
Other appropriate information, including, where applicable, information from previous audits to which the audited service was subjected;	Requests for Information (RFIs) and the responses to the RFIs Internal audit reports concerning the DSA or covering topics in the DSA (e.g., content moderation) European Commission's Supervision actions taken of the other designated very large online platforms and search engines under DSA

Described in Article 9	Information obtained, included, but not limited to:
Other appropriate information, including, where applicable, information from reports issued by the European Board for Digital Services or guidance from the Commission, including guidelines issued pursuant to Article 35(2) and (3) of Regulation (EU) 2022/2065, and any other relevant guidance issued by the Commission with respect to the application of Regulation (EU) 2022/2065;	None identified
Other appropriate information, including, where applicable, information from audit reports published pursuant to Article 42(4) of Regulation (EU) 2022/2065 by other providers of very large online platforms or of very large online search engines operating in similar conditions or providing similar services to the audited service.	Certain published reports from other providers operating in similar conditions or providing similar services (e.g., published transparency reports, DSA audit reports, etc.)

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

We obtained an understanding of how management prepares certain information, such as their risk assessment, to comply with Article 34. We also obtained an understanding of management's process for determining the risks that would prevent the Specified Requirements from being achieved and for designing and implementing processes and controls to address those risks. The audited provider has a formal risk assessment process to comply with Article 34 and other requirements.

We obtained an understanding of the components of the system of internal control at the entity level as an important step in performing our risk assessment procedures, as it helped us identify events and conditions that may have a pervasive effect on the susceptibility of the subject matters of our report to misstatement, either due to fraud or error. We obtained an understanding of how the audited service's system of internal control operates at the entity level, including:

a. Control environment;
b. Monitoring activities;
c. Management's risk assessment process.

For each obligation, we assessed inherent, control and detection risks. In some instances, our assessment of the risks of material misstatement changed during the engagement as additional evidence was obtained. In circumstances in which we obtain evidence from performing further procedures, or when new information was obtained, either of which is inconsistent with the evidence on which we originally based the assessment, we revised the assessment and modified the planned procedures accordingly. See below for the determination of inherent, control and detection risks and any changes in the risk assessment.

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Determination of inherent, control and detection risks for each obligation and commitment (I.e., sub-article)

II. Assessment of Risk of each audited Obligation or Commitment

Overview of Risk assessment (addressing Section 4):

Listing of Obligations	Inherent Risk	Control Risk	Control Strategy	Detection Risk
11.1	Low	High	Not Rely on Controls[2]	Moderate
11.2	Low	High	Not Rely on Controls[2]	Moderate
11.3	Low	High	Not Rely on Controls[2]	Moderate
12.1	Low	High	Not Rely on Controls[2]	Moderate
12.2	Low	High	Not Rely on Controls[2]	Moderate
14.1 - **INITIAL**	High	Low	Rely on Controls	High
14.1 - **FINAL**	High	High	Not Rely on Controls[1]	Low
14.2	Low	Low	Rely on Controls	High
14.4	High	High	Not Rely on Controls[1]	Low
14.5 - **INITIAL**	Low	Low	Rely on Controls	High
14.5 - **FINAL**	Low	High	Not Rely on Controls[1]	Moderate
14.6 - **INITIAL**	Low	Low	Rely on Controls	High
14.6 - **FINAL**	Low	High	Not Rely on Controls[1]	Moderate
15.1 - **INITIAL**	High	Low	Rely on Controls	High
15.1 - **FINAL**	High	High	Not Rely on Controls[1]	Low
16.1 - **INITIAL**	Low	Low	Rely on Controls	High
16.1 - **FINAL**	Low	High	Not Rely on Controls[2]	Moderate
16.2 - **INITIAL**	Low	High	Not Rely on Controls[1]	Moderate
16.2 - **FINAL**	Low	High	Not Rely on Controls	Moderate
16.4	Low	Low	Rely on Controls	High
16.5	Low	Low	Rely on Controls	High
16.6 - **INITIAL**	High	Low	Rely on Controls	High
16.6 - **FINAL**	Low	High	Not Rely on Controls[1]	Moderate
17.1 - **INITIAL**	Low	Low	Rely on Controls	High
17.1 - **FINAL**	Low	High	Not Rely on Controls[1]	Moderate
17.3 - **INITIAL**	Low	Low	Rely on Controls	High
17.3 - **FINAL**	Low	High	Not Rely on Controls[1]	Moderate
18.1 - **INITIAL**	High	Low	Rely on Controls	High
18.1 - **FINAL**	High	High	Not Rely on Controls[1]	Low
18.2 - **INITIAL**	Low	Low	Rely on Controls	High
18.2 - **FINAL**	Low	High	Not Rely on Controls[1]	Moderate
20.1 - **INITIAL**	Low	Low	Rely on Controls	High
20.1 - **FINAL**	Low	High	Not Rely on Controls[1]	Moderate
20.3 - **INITIAL**	Low	Low	Rely on Controls	High

Listing of Obligations	Inherent Risk	Control Risk	Control Strategy	Detection Risk
20.3 - **FINAL**	Low	High	Not Rely on Controls[2]	Moderate
20.4 - **INITIAL**	Low	Low	Rely on Controls	High
20.4 - **FINAL**	Low	High	Not Rely on Controls[2]	Moderate
20.5 - **INITIAL**	Low	Low	Rely on Controls	High
20.5 - **FINAL**	Low	High	Not Rely on Controls[2]	Moderate
20.6 - **INITIAL**	Low	Low	Rely on Controls	High
20.6 - **FINAL**	Low	High	Not Rely on Controls[2]	Moderate
22.1	Low	High	Not Rely on Controls	Moderate
23.1 - **INITIAL**	High	High	Not Rely on Controls[1]	Low
23.1 - **FINAL**	Low	Low	Rely on Controls	High
23.2 - **INITIAL**	Low	High	Not Rely on Controls[1]	Moderate
23.2 - **FINAL**	Low	High	Not Rely on Controls	Moderate
23.3 - **INITIAL**	High	High	Not Rely on Controls[1]	Low
23.3 - **FINAL**	Low	High	Not Rely on Controls[1]	Moderate
23.4 - **INITIAL**	Low	High	Not Rely on Controls[1]	Moderate
23.4 - **FINAL**	Low	High	Not Rely on Controls[2]	Moderate
24.1 - **INITIAL**	Low	Low	Rely on Controls	High
24.1 - **FINAL**	Low	High	Not Rely on Controls[1]	Moderate
24.2	Low	Low	Rely on Controls	High
24.3	Low	Low	Rely on Controls	High
24.5 - **INITIAL**	Low	Low	Rely on Controls	High
24.5 - **FINAL**	Low	High	Not Rely on Controls[2]	Moderate
25.1	High	High	Not Rely on Controls[1]	Low
26.1	Low	High	Not Rely on Controls[1]	Moderate
26.3 - **INITIAL**	High	Low	Rely on Controls	High
26.3 - **FINAL**	High	High	Not Rely on Controls[1]	Low
27.1	High	High	Not Rely on Controls	Low
27.2	High	High	Not Rely on Controls	Low
27.3 - **INITIAL**	High	Low	Rely on Controls	High
27.3 - **FINAL**	High	High	Not Rely on Controls[1]	Low
28.1 - **INITIAL**	High	Low	Rely on Controls	High
28.1 - **FINAL**	High	High	Not Rely on Controls[1]	Low
28.2 - **INITIAL**	High	Low	Rely on Controls	High
28.2 - **FINAL**	High	High	Not Rely on Controls[1]	Low
34.1	High	High	Not Rely on Controls[1]	Low
34.2	High	High	Not Rely on Controls[1]	Low
34.3	Low	High	Not Rely on Controls[1]	Moderate
35.1	High	High	Not Rely on Controls[1]	Low
36.1	High	Low	Rely on Controls	High

Listing of Obligations	Inherent Risk	Control Risk	Control Strategy	Detection Risk
37.2 - **INITIAL**	Low	High	Not Rely on Controls[1]	Moderate
37.2 - **FINAL**	Low	High	Not Rely on Controls[2]	Moderate
38 - **INITIAL**	High	Low	Rely on Controls	High
38 - **FINAL**	High	High	Not Rely on Controls[1]	Low
39.1	Low	High	Not Rely on Controls[1]	Moderate
39.2	Low	Low	Rely on Controls	High
39.3	Low	Low	Rely on Controls	High
40.1	Low	High	Not Rely on Controls	Moderate
40.12	Low	High	Not Rely on Controls[1]	Moderate
41.1 - **INITIAL**	Low	Low	Rely on Controls	High
41.1 - **FINAL**	Low	High	Not Rely on Controls[2]	Moderate
41.2 - **INITIAL**	Low	Low	Rely on Controls	High
41.2 - **FINAL**	Low	High	Not Rely on Controls[2]	Moderate
41.3 - **INITIAL**	Low	Low	Rely on Controls	High
41.3 - **FINAL**	Low	High	Not Rely on Controls[2]	Moderate
41.4 - **INITIAL**	Low	Low	Rely on Controls	High
41.4 - **FINAL**	Low	High	Not Rely on Controls[2]	Moderate
41.5 - **INITIAL**	Low	Low	Rely on Controls	High
41.5 - **FINAL**	Low	High	Not Rely on Controls[2]	Moderate
41.6 - **INITIAL**	Low	Low	Rely on Controls	High
41.6 - **FINAL**	Low	High	Not Rely on Controls[2]	Moderate
41.7 - **INITIAL**	Low	Low	Rely on Controls	High
41.7 - **FINAL**	Low	High	Not Rely on Controls[2]	Moderate
42.1	Low	Low	Rely on Controls	High
42.2 - **INITIAL**	Low	Low	Rely on Controls	High
42.2 - **FINAL**	Low	High	Not Rely on Controls[1]	Moderate
42.3 - **INITIAL**	Low	Low	Rely on Controls	High
42.3 - **FINAL**	Low	High	Not Rely on Controls[1]	Moderate

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[1]For certain obligations within this sub-article, we have relied on controls to determine the appropriate procedures to be performed.
[2]For obligations within this sub-article, although the audited service has a control or set of controls that closely aligns with the Specified Requirement, we executed substantive procedures and did not perform procedures to assess the design and operation of the controls, as we deemed the substantive approach to be more efficient.

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Appendix 5 — Documents attesting that the auditing organization complies with the obligations laid down in Article 37(3), point (a), point (b), and point (c), of the DSA

DSA Annex	Illustrative Response
Documents attesting that the auditing organisation complies with the obligations laid down in Article 37(3), point (a) of Regulation (EU) 2022/2065.	We have complied with the American Institute of Certified Public Accountant's (AICPA) Code of Conduct which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior, that are at least as demanding as the applicable provisions of the International Ethics Standards Board for Accountants International Code of Ethics for Professional Accountants (including International Independence Standards). Our engagement agreement notes our compliance with Article 37 (3) (a)(i) of Regulation (EU) 2022/2065. Since this is the first year of the DSA audit requirement, we are, by definition, in accordance with Article 37 (3) (a)(ii) of Regulation (EU) 2022/2065. Regarding Article 37 (3) (a)(iii) of Regulation (EU) 2022/2065, we are not performing the audit in return for fees which are contingent on the result of the audit.
Documents attesting that the auditing organisation complies with the obligations laid down in Article 37(3), point (b) of Regulation (EU) 2022/2065.	In compliance with Article 37(3)(b) of Regulation (EU) 2022/2065, we conclude that we have the requisite knowledge, skills, and professional diligence under the ISAE 3000 (Revised); AICPA standards. We have applied these professional standards throughout the course of our engagement.
Documents attesting that the auditing organisation complies with the obligations laid down in Article 37(3), point (c) of Regulation (EU) 2022/2065.	We have complied with the AICPA Code of Conduct, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior, that are at least as demanding as the applicable provisions of the International Ethics Standards Board for Accountants International Code of Ethics for Professional Accountants (including International Independence Standards). We applied the International Standard on Quality Management and accordingly maintained a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Appendix 6 — Definitions

For purposes of this assurance report the following terms have the meanings attributed below:

Term	Definition	Source
Assurance engagement	An engagement in which a practitioner aims to obtain sufficient appropriate evidence to express a conclusion designed to enhance the degree of confidence of the intended users other than Google Shopping about the subject matter information (that is, the outcome of the measurement or evaluation of an underlying subject matter against criteria).	B
Audit Criteria	The criteria against which the auditing organization assesses compliance with each audited obligation or commitment.	A
Audit evidence	Any information used by an auditing organization to support the audit findings and conclusions and to issue an audit opinion, including data collected from documents, databases or IT systems, interviews or testing performed.	A
Audited obligation or commitment	An obligation or commitment referred to in Article 37(1) of Regulation (EU) 2022/2065 which forms the subject matter of the audit. Unless noted otherwise, each sub-article is an audited obligation or commitment.	A
Auditing organization	An individual organization, a consortium or other combination of organizations, including any sub-contractors, that the audited provider has contracted to perform an independent audit in accordance with Article 37 of Regulation (EU) 2022/2065.	A
Auditing procedure	Any technique applied by the auditing organization in the performance of the audit, including data collection, the choice and application of methodologies, such as tests and substantive analytical procedures, and any other action taken to collect and analyze information to collect audit evidence and formulate audit conclusions, not including the issuing of an audit opinion or of the audit report.	A
Audited provider	The provider of an audited service which is subject to independent audits pursuant to Article 37(1) of Regulation (EU) 2022/2065.	A
Audit risk	The risk that the auditing organization issues an incorrect audit opinion or reaches an incorrect conclusion concerning the audited provider's compliance with an audited obligation or commitment, considering detection risks, inherent risks and control risks with respect to that audited obligation or commitment.	A
Audited service	A very large online platform or a very large online search engine designated in accordance with Article 33 of Regulation (EU) 2022/2065.	A
Control risk	The risk that a misstatement is not prevented, detected and corrected in a timely manner by means of the audited provider's internal controls.	A
Criteria	The benchmarks used to measure or evaluate the underlying subject matter.	B
Detection risk	The risk that the auditing organization does not detect a misstatement that is relevant for the assessment of the audited provider's compliance with an audited obligation or commitment.	A
Engagement risk	The risk that the practitioner expresses an inappropriate conclusion when the subject matter information is materially misstated.	B
Evaluation Period	The period in scope of the assurance engagement.	B
Evidence	Information used by the practitioner in arriving at the practitioner's conclusion. Evidence includes both information contained in relevant information systems, if any, and other information.	B

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Term	Definition	Source
Inherent risk	The risk of non-compliance intrinsically related to the nature, the design, the activity and the use of the audited service, as well as the context in which it is operated, and the risk of non-compliance related to the nature of the audited obligation or commitment	A
Intended users	The individual(s) or organization(s), or group(s) thereof that the practitioner expects will use the assurance report.	B
Internal control	Any measures, including processes and tests, that are designed, implemented and maintained by the audited provider, including its compliance officers and management body, to monitor and ensure the audited provider's compliance with the audited obligation or commitment.	A
Materiality threshold	The threshold beyond which deviations or misstatements by the audited provider, individually or aggregated, would reasonably affect the audit findings, conclusions and opinions.	A
Misstatement	A difference between the subject matter information and the appropriate measurement or evaluation of the underlying subject matter in accordance with the criteria. Misstatements can be intentional or unintentional, qualitative or quantitative, and include omissions.	B
Practitioner	The individual(s) conducting the engagement (usually the engagement partner or other members of the engagement team, or, as applicable, the firm).	B
Professional judgment	The application of relevant training, knowledge, and experience, within the context provided by assurance and ethical standards, in making informed decisions about the courses of action that are appropriate in the circumstances of the engagement.	B
Professional skepticism	An attitude that includes a questioning mind, being alert to conditions which may indicate possible misstatement, and a critical assessment of evidence.	B
Reasonable assurance engagement	An assurance engagement in which the practitioner reduces engagement risk to an acceptably low level in the circumstances of the engagement as the basis for the practitioner's conclusion. The practitioner's conclusion is expressed in a form that conveys the practitioner's opinion on the outcome of the measurement or evaluation of the underlying subject matter against criteria.	B
Subject matter	The phenomenon that is measured or evaluated by applying criteria.	B
Subject matter information	The outcome of the measurement or evaluation of the underlying subject matter against the criteria, i.e., the information that results from applying the criteria to the underlying subject matter.	B
Substantive analytical procedure	An audit methodology used by the auditing organization to assess information to infer audit risks or compliance with the audited obligation or commitment.	A
Test	An audit methodology consisting in measurements, experiments or other checks, including checks of algorithmic systems, through which the auditing organization assesses the audited provider's compliance with the audited obligation or commitment.	A
Vetted researcher	A researcher vetted in accordance with Article 40(8) of Regulation (EU) 2022/2065.	A

Sources used:

A – Delegated Regulation Article 2

B – ISAE 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information

Google Ireland Limited
Gordon House
Barrow Street
Dublin 4 D04 E5W5
Ireland

This Services Agreement (**"Agreement"**) is entered into between **Ernst & Young LLP**, a Delaware limited liability partnership **("EY")** and **Google Ireland Ltd ("Client"** or "**Responsible Party**"**)** effective as of the date of last signature (the **"Effective Date"**), and incorporates the General Terms and Conditions attached hereto as Appendix 1 (together, this **"Contract"**).

Scope of Services

Client is the sole service provider of each of the services, **Google Play, Google Maps, Google Shopping, YouTube, and Google Search,** designated as Very Large Online Platforms ("**VLOPs**") / Very Large Online Search Engines ("**VLOSE**") by the European Commission, under Regulation (EU) 2022/2065 of the European Parliament and of the Council of 19 October 2022 (the "**Digital Services Act**" or "**DSA**" or "**Act**"). The designation decisions were addressed to GIL by the European Commission.

As the Responsible Party, Client is solely responsible for the processes and controls implemented in order to be in compliance with the DSA. Additionally, Client is responsible for:

- oversight of and accountability for the governance arrangements that ensure the independence of the compliance function, including division of responsibilities within the organisation of the VLOPs and VLOSE;
- actions necessary to ensure compliance with the DSA;
- oversight and accountability to prevent conflicts of interest; and
- oversight and accountability for sound management of identified systemic risks.

In order to fulfil the above responsibilities, Client may request that Google LLC and/or its relevant subsidiaries (i) take certain action necessary to ensure compliance with the DSA; and/or (ii) take action to provide access, assistance, and support, including management representations as requested by the audit provider, in order for the audit provider to comply with its professional obligations.

[redacted]

EY will examine Client's assertion that the processes and controls implemented for each of the services designated as VLOPs/VLOSE (the **"Subject Matter"**) to comply with each applicable obligation and commitment referred to in Article 37 (1) of the DSA (such obligations and commitments, the **"Specified Requirements''**) were in compliance with the Specified Requirements during the period from 28 August 2023 through **April 30, 2024** (or another mutually agreed upon date) (the **"Examination Period"**). EY will opine on the Subject Matter's compliance with the Specified Requirements. Together, the examination and opinion are referred to herein as "the DSA Audit" or "Services." The Client agrees that only the obligations and commitments identified in this Contract are included within the scope of the DSA Audit.

EY will conduct the DSA Audit in accordance with the attestation standards described in International Standards on Assurance Engagements 3000 established by the International Auditing and Assurance Standards Board (**"ISAE 3000"**), the American Institute of Certified Public Accountants' **("AICPA"**) attestation standards, and the Commission Delegated Regulation supplementing Regulation (EU) 2022/2065 (the **"Delegated Regulation"**).

As of the signing of this Agreement, there are certain DSA provisions which are contingent on actions from external parties that have not yet been taken. For example, although the Act under Article 37 1(b) and the Delegated Regulation (including Annex I) refer to the auditor assessing compliance with any commitments undertaken pursuant to the codes of conduct referred to in Articles 45 and 46, and the crisis protocols referred to in Article 48, EY is not expected to include the previously referenced articles in our assessment because the Client's requirement to comply with such articles does not currently exist (i.e., the compliance does not commence until the later of the following dates: (a) the date from which the code of conduct or crisis protocol formally applies; or (b) the date from which the European Commission or the Board for Digital Services formally recognise a code of conduct or crisis protocol as falling within the meaning of Articles 45, 46, or 48). Additional provisions (or sub-provisions) of the DSA may be found, in the course of the audit, to also require predicate actions from external parties that have not yet been taken. If any such external circumstances change before the end of the examination period–e.g., the European Commission takes action on codes of conduct falling within the meaning of Articles 45 or 46, or a crisis protocol falling within the meaning of Article 48, with an effective date prior to the end of the examination period–any inclusion of additional DSA provisions for the audit will be as mutually agreed between the parties. Client acknowledges that, depending on the timing of such actions outside the control of the parties, EY may not have sufficient time to perform the necessary procedures within the examination period, and EY will factor such timing into consideration in evaluating any requested inclusion or change in the scope of this Agreement.

[redacted]

EY will plan and perform its examination to obtain reasonable assurance about whether the Subject Matter as measured or evaluated against each of the applicable Specified Requirements is free from material[1] misstatement. Upon completion of the DSA Audit, EY will issue written report(s) together with all annexes in accordance with Article 37(4) of the DSA and Article 6 of the Delegated Regulation ("**Reports**").

This Contract as well as any other agreements or engagement letters between EY and the Client related to the performance of the DSA Audit, including where changes are made to this Contract during the performance of the DSA Audit, shall be annexed to or indicated within the written Report(s) per Article 7(2) and Article 7(3) of the Delegated Regulation.

Limitations on Scope

EY will not identify, address or correct any errors or defects in the Client's computer systems, other devices or components thereof ("Systems"), whether or not due to imprecise or ambiguous entry, storage, interpretation or processing or reporting of data. EY will not be responsible for any defect or problem arising out of or related to data processing in any Systems.

Because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, risk exists that some material omissions, misstatements or errors may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards.

The Client agrees that EY's written Report(s) are intended solely for the Client's information and use, and for the information of the European Commission and the applicable Digital Services Coordinator of establishment as mandated under DSA Article 42(4),(collectively, the "Specified Parties") and, unless otherwise required by law, are not intended to be, and should not be, used by anyone other than the Specified Parties unless EY has given its prior written consent. The Client acknowledges that the Report(s) will include language stating that the Report's use will be limited to the previously referenced Specified Parties. Pursuant to DSA Article 42(4), the Client will be exclusively responsible for submitting EY's written Report(s) to the European Commission and the applicable Digital Services Coordinator of establishment and making the written Report(s) publicly available.

Notwithstanding anything to the contrary in the General Terms and Conditions, EY's written Report(s) are intended solely for the Client's information and use of the Specified Parties unless otherwise required by law. Accordingly, the Client may disclose EY's written Report(s) to the Specified Parties either:

a) without EY's consent, provided that the Client discloses it in the original complete and unaltered form provided by EY, or

[1] Items are considered material, regardless of size, if they involve an omission or misstatement of the Subject Matter that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

[redacted]

b) with redactions by Client in accordance with DSA Article 42(5) categories, provided that Client consults with EY to confirm that such redactions do not alter the meaning of the Report or otherwise render EY out of compliance with its professional obligations or

c) with redactions as agreed with EY, provided the Client agrees to provide EY with a copy of any proposed redactions to EY's Reports and the Client agrees that it shall make changes as EY may reasonably suggest in order for EY to comply with its professional obligations.

Subsequent to the issuance of EY's Report(s), the Client may ask EY to consider further distribution of its Report(s). If EY agrees in writing, the Client may further distribute the written Reports provided that it follows the same process as noted for the Specified Parties. Additionally, the Client agrees that, without EY's prior written consent it will not, and will not permit others to, quote or refer to the Reports, any portion, summary or abstract thereof, or to EY or any other EY Firm, in any document filed or distributed in connection with (i) a purchase or sale of securities to which the United States or state securities laws ("Securities Laws") are applicable, or (ii) periodic reporting obligations under Securities Laws. The Client will not contend that any provisions of Securities Laws could invalidate any provision of this Agreement.

Client's Specific Obligations

The Client is responsible for its assertions, including selecting the applicable Specified Requirements that EY will evaluate, comprising the commitments and obligations required by the Act under Chapter III. The Client is responsible to have a reasonable basis for measuring or evaluating the Subject Matter in accordance with the Specified Requirements. EY may assist the Client to identify additional proposed Specified Requirements for consideration, but it is the Client's choice to add any provisions to the Specified Requirements. Furthermore, the Client is responsible for:

- Designing, implementing, and maintaining internal controls to provide reasonable assurance that the Client complies with those Specified Requirements and
- Evaluating and monitoring the Client's compliance with the Specified Requirements.

The Client understands that it must provide EY with a written assertion that the Subject Matter is in accordance with the Specified Requirements and a letter of representations at the conclusion of the engagement. If a written assertion and written representations from the Client are not provided, the professional standards require EY to withdraw from the engagement and not issue a Report.

The Client will provide EY with the information specified by the Digital Services Act and the Delegated Regulation (Article 5 (1)) prior to EY beginning any audit procedures. The Client is responsible for the sufficiency of the documentation of its controls for its purposes. Furthermore, the Client agrees to provide EY with the necessary evidence for EY to sufficiently comply with its responsibilities in accordance with the Delegated Regulations and professional standards.

[redacted]

Per Delegated Regulation Recital 12, the Client shall provide EY with access to "all information necessary for the performance of the audit," including agreements, documents, and electronic files pertinent to the scope of this engagement. Specifically, the Client shall provide EY with the following "without undue delay in a manner that does not hamper the performance of" the DSA Audit:

a) access to information relevant to the measurement, evaluation, or disclosure of the Subject Matter; including, per Delegated Regulation Recital 13, "personal data, collected from various sources, such as documents, algorithmic systems, databases or interviews, as appropriate";
b) access to procedures and processes, IT systems such as algorithmic and information systems, including testing environments, personnel and premises of that provider, and any relevant sub-contractors;
c) access to any additional information that EY may request, as applicable;
d) unrestricted access to persons from whom EY determines it necessary to obtain evidence;
e) reports prepared by compliance functions (e.g. internal audit)relevant to the Subject Matter; and
f) information that facilitates the understanding of the audited service, the Client's' governance, the competence of respective teams and decision-making structures, including Client's' compliance function, as well as presentations of Client's information technology systems, data and records structures, and the interplay between different algorithmic systems of relevance to the audit.

Given that the DSA does not change or waive existing rights and legal responsibilities relating to "[t]he protection of individuals with regard to the processing of personal data" (DSA Recital 10), consistent with Paragraphs 16-18 of the General Terms and Conditions, EY and any agents or employees thereof who access or review any personal data on any Client services or platforms for the purposes of the DSA Audit agree that they will not direct the disclosure of any such data for any purpose.

Furthermore, the Client agrees to make necessary resources available and provide EY with the assistance and explanations necessary for EY to analyze the relevant information.

The Client will assess and conclude prior to engaging EY that EY has fulfilled the conditions as stated in Article 37(3) of Regulation (EU) 2022/2065. EY has assessed and concluded that it has fulfilled the conditions regarding independence as stated in Article 37(3) of Regulation (EU) 2022/2065. The Client will make appropriate inquiries to determine whether the Client has a business relationship with EY or any other member firm of the global Ernst & Young organization (any of which, an "EY Firm"). Such relationships exclude those where an EY Firm performs professional services or where an EY Firm is a consumer in the ordinary course of business. The Client will discuss with EY any matters that, in its judgment, might bear upon EY's independence.

The Client represents that it has performed an evaluation of its compliance with the Specified Requirements.

[redacted]

The Client is responsible for identifying and complying with all legal and other requirements applicable to the conduct of its business and other activities.

As noted above, pursuant to DSA Art. 42(4), EY's Reports are expected to be included in the Client's submission to the European Commission (the balance of such submission, the "Other Information"). As such, the Client agrees to provide a draft of the Other Information to EY, allowing EY an opportunity to suggest modifications that may be warranted to the Other Information prior to submission. EY's procedures will be limited to reading the Other Information for any material inconsistencies between the Other Information and EY's Report(s) or any material misstatements of fact in the Other Information.

The Client shall apprise EY timely of all allegations involving improprieties that management or the Audit Committee receives (regardless of the source or form and including, without limitation, allegations by "whistle-blowers") that are relevant to the Subject Matter covered by the Services and shall provide EY with prompt and full access to these allegations and any internal investigations of them. Allegations of improprieties include allegations of manipulation of financial results by management or employees, misappropriation of assets by management or employees, intentional circumvention of internal controls, inappropriate influence on related party transactions by related parties, intentionally misleading EY, or other allegations of illegal acts or fraud.

EY makes no representation as to the applicability of attorney-client privilege or other legal rights over any documents or information provided by Client, but EY acknowledges that Client does not intend for provision of any documents or information under this Agreement to be construed as a waiver, destruction, or invalidation of the attorney-client privilege, confidentiality obligations, or other legal rights, which Client and/or relevant privilege holders intend(s) to maintain.

If the Client limits the information otherwise available to EY hereunder (based on claims of attorney/client privilege, work product doctrine, or otherwise), the Client will immediately inform EY that certain information is being withheld. Any such withholding of information could be considered a restriction on the scope of the Services and may prevent EY from issuing its Report(s), alter the form of the Report(s) it may issue, or otherwise affect EY's ability to perform the Services. EY will disclose any such withholding of information to the Audit Committee.

EY has obtained pre-concurrence from the Audit Committee related to the Services EY is to provide under this Contract.

To the extent internal audit staff, or others performing internal control related procedures, provide direct assistance to EY in the course of the engagement, the Client agrees that they will be allowed to follow EY's instructions and Client's personnel will not intervene in the work of those individuals performing work for EY.

The Client agrees that the Services may include automated and manual intrusive testing procedures of the Client's or a third party's information systems ("Testing Services"), and the Client consents to EY's

[redacted]

performance of such Testing Services. The Client represents that, to the extent applicable, it has obtained consent from any third-party service providers as may be required in connection with the Testing Services.

The Client understands that such Testing Services may result in disruptions of and/or damage to the Client's or a third party's information systems and/or the information and data contained therein. The Client is solely responsible for any damage caused by Testing Services and shall bring no claim against EY in connection with, or arising out of, any Testing Services, including with respect to any third-party claim against the Client related thereto, except to the extent arising out of EY's willful misconduct. The Client and EY will seek to limit testing to non-production environments; to the extent any testing is required in a production environment, the parties will work to agree on protocols to minimize the risk of any such testing.

As part of the Services, as noted in Paragraph 18 of the General Terms & Conditions, EY agrees that it shall take all reasonably necessary steps and security precautions in accordance with commercially reasonable industry standards to minimize the risk of unauthorized access to, or sabotage of, the Client Information and Personal Data that is provided to EY to perform the Services.

Specific Additional Terms and Conditions

For the avoidance of doubt, in performing the Services as described herein, EY and the Client agree that:

- The Report(s) to be issued by EY will contain relevant supporting documentation attesting that EY fulfils the necessary conditions as described in Article 37 (3) of Regulation (EU) 2022/2065 of the Digital Services Act.
- The audit conclusions with respect to each audited obligation and commitment, will be reported upon in accordance with Recital 16 and Article 8 of the Delegated Regulation, including being in the form of either 'positive', 'positive with comments' or 'negative' conclusions. For the purposes of reporting audit conclusions, EY will apply the guidance in the Delegated Regulation, including:
    - 'Positive with comments' is used when the nature of the comments does not substantially affect the assessment of compliance itself
    - Where an audit conclusion is 'negative' but applies only for a limited period of time and EY deems that the Client complied with the obligation or commitment for the rest of the audited period, this will be reflected in the audit Report(s) for each obligation or commitment concerned.
    - Where the audit opinion is not 'positive', provide operational recommendations on specific measures to achieve compliance and the recommended timeframe to achieve compliance
- The Client is responsible to take due account of the operational recommendations addressed to them in a Report(s) that is not 'positive' with a view to take the necessary measures to implement them. The Client shall, within one month from receiving those recommendations, adopt an audit implementation report referred to in Article 37(6) of Regulation (EU) 2022/2065 of the Act setting out

[redacted]

those measures. Where the Client does not implement the operational recommendations, they shall justify in the audit implementation report the reasons for not doing so and set out any alternative measures that they have taken to address any instances of non-compliance identified.

- EY and the Client agree to use the definitions included within Article 2 of the Delegated Regulations.
- In order to have appropriate Specified Requirements, the Client will define terms, where appropriate or necessary, in the Specified Requirements. EY may assist the Client in developing the wording of definitions included in EY's Report (if deemed necessary).
- Although EY may review the process for making legal determinations by the Client in connection with the DSA Audit, EY will not provide legal advice, or provide opinions of legal interpretation, and any Report(s) issued by EY may not be represented as such.
- EY makes no representations as to whether the form or content of the Report(s) to be delivered in connection with these Services satisfy the requirements of the Digital Services Act, and any interpretations or application by the European Union, European Commission or other relevant regulatory agency responsible for the monitoring or enforcement of the Digital Services Act.
- In the course of performing the Services described in this Contract, EY and the Client may agree that certain obligations and commitments identified by the Client in relation to compliance with the Digital Services Act fall outside of the experience of EY. Where EY determines that it is not possible to address such obligations or commitments, the parties agree that these obligations or commitments will be excluded from the DSA Audit and from any Report(s) issued by EY.
- To the extent that EY and the Client mutually agree that it is necessary to utilize a subcontractor in the performance of these Services, EY will confirm that such subcontractor individually fulfills the requirements laid down in Article 37(3), points (a) and (c), of Regulation (EU) 2022/2065 of the Act, and that all such subcontractors, jointly, fulfill the requirements laid down in Article 37(3), (b) of Regulation (EU) 2022/2065 of the Act. EY will remain liable for all subcontracted obligations and all acts or omissions of its subcontractors. EY may not subcontract any portion of its performance of the DSA Audit services without the Client's prior written consent.
- To the extent that the Delegated Regulation is amended, or added to by the European Commission, EY and the Client agree to review and revise this Contract as may be deemed necessary.
- The Client acknowledges that EY may be requested to make certain audit documentation available to various regulatory authorities and that nothing in this Agreement shall preclude EY from complying with such a request. Except where precluded by applicable law or regulation, EY agrees to promptly notify the Client of any such request, and if reasonably practicable, prior to any such disclosure.

Timetable

Unless otherwise agreed, and subject to the General Terms and Conditions of the Contract, EY expects to perform the Services starting effective date of this agreement through August 2024 and expect to issue the written Reports by August 2024.

Contacts/Information request process

The Client has identified [CONFIDENTIAL]* as its contact with whom EY should communicate about these Services**.** EY will provide information, data and interview requests, including data access referred to in Article 5(2), to the designated point of contact, or others from whom EY has received requested information (e.g., follow-up requests). EY and any agents or employees thereof will provide reasonable advance notice to the Client regarding proposed scheduling of access to persons and documents, including walkthroughs and interviews. EY and the Client will engage in good faith consultation on scheduling EY's access to persons and documents without undue delay.

Fees

The General Terms and Conditions of the Contract address EY's fees and expenses generally.

The audit will be conducted on a phased basis, including (1) Signing of the Contract (2) Audit risks assessment (updated throughout fieldwork) (3) Planning, (4) Execution and (5) Reporting. The final fee for the services will be based on the actual hours incurred using the agreed-upon rate card, in accordance with the terms of this Contract. The total aggregate invoiced amount for Services under this Agreement will not exceed the total amounts indicated below subject to discussion between Client and EY based on actual hours incurred. Actual out-of-pocket expenses (*) will be billed as incurred. Please note that the 2024 fees will be based on actual effort spent for the activities to complete the DSA Audit according to the agreed upon work plan.

Table 1 –Total Fees and Expenses

Description	2024 Fees
Professional Fees	[CONFIDENTIAL]**
Out-of-Pocket Expenses*	[CONFIDENTIAL]**
Total	[CONFIDENTIAL]**

a. Payment: Prior to starting work on each phase (excluding signing of the SOW which will be billed based on actuals incurred), EY and the Client will discuss the work required to align on a reasonable range of associated fees and expenses for that phase provided all requested information to make such assessment is provided to EY prior to each phase. Should there be any significant changes to the project scope or assumptions

*__Non-Confidential Summary of Redacted Content:__ personal data.
**__Non-Confidential Summary of Redacted Content:__ information relating to the auditor's fees.

subsequent to the execution of this Agreement, EY will discuss the matter with Client, and if necessary, any such changes will be documented and agreed to in an addendum to this Agreement.

EY is in sole control of how it compensates its personnel and is solely responsible for all wage, benefit, insurance, social security, and other amounts required by law or by contract to be paid to or in respect of such personnel by his or her employer. EY warrants that it (i) will only use W-2 employees (or the local equivalent), partners, or principals of EY or an EY Firm to provide the Services, and (ii) will comply with all applicable labor or employment-related laws, including wage and hour and expense reimbursement laws, with respect to its personnel providing Services.

The foregoing expenses will only be reimbursed if such expenses are (i) reasonable, actual, and necessary (without mark-ups or commissions); and (ii) accompanied by such documentation, if requested by Client, establishing the type, date, amount, payment and purpose for such expense.

The parties understand and agree that nothing in this Section or the Agreement controls the reimbursements EY provides to its personnel. EY is in sole control of how it reimburses its personnel providing Services for their expenses.

b. Production and Witness Expenses. EY will provide Client with prompt notice of any requirement to produce information or personnel as witnesses with respect to which EY determines that it will seek reimbursement pursuant to Section 26 of the Agreement and will not in any event invoice Client for professional time and expenses in excess of $1,000 without providing such notice. In the event EY provides such notice, EY will from time-to-time, as appropriate or as may reasonably be requested by Client, advise Client of the necessity of the production of such information or personnel, with respect to any such matter and, in connection therewith, provide Client with a summary of any incurred time and expenses for which EY will seek reimbursement.

c. Invoices. EY shall bill the Client for its fees and expenses and applicable taxes on a monthly basis based on actuals incurred. Payment is due 45 days from the receipt of EY’s invoice. If the Client disputes any amount on an invoice, it shall promptly advise EY as to the amount in dispute and the reasons for such dispute. The parties shall cooperate diligently and in good faith to resolve any such dispute. The Client shall not withhold payment of undisputed amounts, pending resolution of any such dispute. EY will submit invoices to Client's online portal at https://gist-uploadmyinvoice.appspot.com/. Hard copies of the invoices do not need to be mailed to the Client once submitted to the online portal. EY must re-submit invoices if there is no receipt confirmation of the invoice submission within 24 hours. Invoices are considered received on the date of submission to the online portal so long as a receipt confirmation is received subsequent to the submission.

d. EY will include the relevant Client-issued P.O. numbers on all invoices submitted through the online portal. EY will re-submit invoices if there is no receipt confirmation of the invoices submission within 24 hours. EY will concurrently email a copy of the invoice to the Client’s designated point of contact listed above.

[redacted]

In witness whereof, the parties have executed this Contract as of the date set forth above.

Ernst & Young LLP

By:

Ernst & Young LLP

DocuSigned by:

[CONFIDENTIAL]* /20/2024

[CONFIDENTIAL]* **Partner**

Google Ireland Ltd.

Signed: [CONFIDENTIAL]*

Date: 2024.02.20 14:17:25 Z

[NAME] [CONFIDENTIAL]*

Authorized Signatory

By:

[Name]

[Title]

*__Non-Confidential Summary of Redacted Content:__ personal data.

APPENDIX I – GENERAL TERMS AND CONDITIONS

Definitions

1. The following terms are defined as specified below:

   (a) "AICPA" means the American Institute of Certified Public Accountants.

   (b) "Client Affiliate" means an entity that controls, is controlled by, or is under common control with, the Client.

   (c) "Client Entity" means the Client or a Client Affiliate.

   (d) "Client Information" means information obtained by EY from the Client or from a third party on the Client's behalf.

   (e) "Deliverables" means any advice, communications, information, technology or other content that EY provides under this Contract.

   (f) "EY Firm" means a member of the EY network and any entity operating under a common branding arrangement with a member of the EY network.

   (g) "EY Persons" means EY's or any other EY Firm's subcontractors, members, shareholders, directors, officers, partners, principals or employees.

   (h) "Internal Support Services" means internal support services utilized by EY, including but not limited to: (a) administrative support, (b) accounting and finance support, (c) network coordination, (d) IT functions including business applications, system management, and data security, storage and recovery, and (e) conflict checking, risk management and quality reviews.

   (i) "Party" means either EY or the Client.

   (j) "Personal Data" means Client Information relating to identified or identifiable natural persons or that is otherwise considered to be "personal data," "personal information" or similar term under applicable data protection laws.

   (k) "Report(s)" means a Deliverable (or any portion of a Deliverable) issued on EY letterhead or under the EY brand or otherwise identifiable as being prepared by or in association with EY, any other EY Firm or EY Person.

   (l) Intentionally Omitted.

   (m) "Support Providers" means external service providers of EY and other EY Firms and their respective subcontractors.

   (n) Intentionally Omitted.

[redacted]

Provision of the Services

2. EY will provide the Services using reasonable skill and care in accordance with applicable professional standards**.**

3. EY may subcontract a portion of the Services to one or more EY Firms, as well as to other third parties, who may deal with the Client directly. EY will remain solely responsible to the Client for the performance of the Services. From time to time, non-CPA personnel may perform the Services.

4. EY will act as an independent contractor and not as the Client's employee, agent or partner. The Client will remain solely responsible for management decisions relating to the Services and for determining whether the Services are appropriate for its purposes. The Client shall assign qualified personnel to oversee the Services, as well as the use and implementation of the Services and Deliverables.

5. The Client agrees to promptly provide to EY (or cause others to so provide) Client Information, resources and assistance (including access to records, systems, premises and people) that EY requires to perform the Services.

6. The Client will ensure that the Client Information will be accurate and complete in all material respects. The provision of Client Information (including Personal Data), resources and assistance to EY will be in accordance with applicable law and will not infringe any copyright or other third-party rights.

Deliverables

7. All Deliverables are intended for the Client's use in accordance with this Contract.

8. The Client may not rely on any draft Deliverable. EY shall not be required to update any final Deliverable as a result of circumstances of which EY becomes aware, or events occurring, after its delivery.

9. [Reserved]

Limitations

10. As part of the parties' arrangements, the parties have mutually agreed the following limitations of liability (which also apply to others for whom Services are provided under this Contract):

    a) Neither party will be responsible, in contract or tort, under statute or otherwise, for any amount with respect to loss of profit, data or goodwill, or any other consequential, incidental, indirect, punitive or

[redacted]

special damages in connection with claims arising out of this Contract or otherwise relating to the Services, whether or not the likelihood of such loss or damage was contemplated**.**

b) The Client (and any others for whom Services are provided) may not recover from EY, in contract or tort, under statute or otherwise, aggregate damages in excess of the fees actually paid for the Services that directly caused the loss under this Contract during the twelve (12) months preceding the date of the event giving rise to the loss. This cap is an aggregate cap across all claims under this Contract prior to such date.

c) The Client shall make any claim relating to the Services or otherwise under this Contract no later than one (1) year after the Client became aware (or ought reasonably to have become aware) of the facts giving rise to any alleged such claim and in any event, no later than two (2) years after the completion of the particular Services.

11. The limitations set out in Section 10 above will not apply to losses or damages caused by EY's fraud or willful misconduct or to the extent prohibited by applicable law or professional regulations.

12. The Client (and any others for whom Services are provided under this Contract) may not make a claim or bring proceedings relating to the Services or otherwise under this Contract against any other EY Firm or EY Person. The Client shall make any claim or bring proceedings only against EY.

No Responsibility to Third Parties

13. Unless specifically or otherwise agreed with the Client in writing, EY's responsibility for performance of the Services is to the Client and the Client alone. Should any Deliverable be disclosed, or otherwise made available, by or through the Client (or at the Client's request) to a third party (including but not limited to permitted disclosures to third parties as set forth in the Contract), the Client agrees to indemnify EY, as well as the other EY Firms and the EY Persons, against all claims by third parties, and resulting liabilities, losses, damages, costs and expenses (including reasonable external and internal legal costs) arising out of such disclosure.

Intellectual Property Rights

14. Each party retains its rights in its pre-existing intellectual property. Except as otherwise set out in this Contract, any intellectual property developed by EY, and any working papers compiled in connection with the Services (but not the Client Information contained in them), shall be the property of EY.

15. The Client's right to use Deliverables under this Contract arises following payment for the Services.

[redacted]

Confidentiality, Data Protection & Security

16. Except as otherwise permitted by this Contract, neither party may disclose to third parties any information provided by or on behalf of the other in connection with the Services (including, in the case of EY, Client Information). Either party may, however, disclose such information to the extent that it:

    (a) is or becomes public other than through a breach of this Contract;

    (b) is subsequently received by the recipient from a third party who, to the recipient's knowledge, owes no obligation of confidentiality to the disclosing party with respect to that information;

    (c) was known to the recipient at the time of disclosure or is thereafter created independently;

    (d) is disclosed as necessary to enforce the recipient's rights under this Contract; or

    (e) must be disclosed under applicable law, legal process or professional regulations.

17. EY uses other EY Firms, EY Persons and Support Providers who may have access to Client Information in connection with delivery of Services as well as to provide Internal Support Services. EY shall be responsible for any use or disclosure of Client Information by other EY Firms, EY Persons or Support Providers to the same extent as if EY had engaged in the conduct itself.

18. The Client agrees that Client Information, including Personal Data, may be processed by EY, other EY Firms, EY Persons and their Support Providers in various jurisdictions in which they operate (EY office locations are listed at www.ey.com). Client Information, including any Personal Data, will be processed in accordance with laws and professional regulations applicable to EY, and appropriate technical and organizational security measures designed to protect such information will be implemented. EY will also require any Support Provider that processes Personal Data on its behalf to provide at least the same level of protection for such Personal Data as is required by such legal and regulatory requirements. If Personal Data relating to a data subject in the UK, European Union or Switzerland (collectively, "European Personal Data") is required for EY to perform the Services, the parties agree to negotiate in good faith a data transfer addendum intended to validate the transfer of such European Personal Data by the Client to EY prior to such transfer. Transfer of Personal Data among members of the EY network is subject to the EY Binding Corporate Rules Program available at www.ey.com/bcr. Further information about EY's processing of Personal Data is available at www.ey.com/privacy.

19. To the extent permitted by applicable law, regulation or governmental directive, EY will notify the Client without undue delay in the event of loss, unauthorized disclosure or unauthorized or unlawful processing of Personal Data and provide the Client with relevant information about the nature and extent of the event.

20. In certain circumstances, individuals may have the right under applicable data protection law to access, correct, erase, port, restrict or object to the processing of their personal data. Such requests may be sent

[redacted]

to privacy.office@ey.com. To the extent permitted by law, regulation or governmental directive, EY will notify the Client without undue delay upon receipt of any verifiable request from a data subject or supervisory authority relating to a Personal Data right. If EY is required to provide Personal Data in response to such verifiable request, or to a request from the Client, providing that data will be part of the Services and, to the extent permitted by applicable law, the Client will be responsible for EY's reasonable charges incurred in doing so.

21. As a professional services firm, EY is required to exercise its own judgment in determining the purposes and means of processing any Personal Data when providing the Services. Accordingly, unless otherwise specified in the Services Agreement, when processing Personal Data subject to the General Data Protection Regulation or other applicable data protection law (including, without limitation, state data protection (e.g., the California Consumer Privacy Act)), EY acts as an independent controller (or similar status that determines the purposes and means of processing), and not as a processor under the Client's control (or similar status acting on behalf of the Client) or as a joint controller with the Client. For Services where EY acts as a processor processing Personal Data on the Client's behalf, the parties will agree to appropriate data processing terms in the Services Agreement.

22. If the Client requires EY to access or use the Client or third-party systems or devices, EY shall have no responsibility for the confidentiality, security or data protection controls of such systems or devices, or for their performance or compliance with the Client requirements or applicable law.

23. EY may provide the Client access to use certain data, software, designs, utilities, tools, models, systems and other methodologies and know-how that EY owns or licenses for the purpose of the Client's receipt of the Services or as otherwise expressly agreed in writing by EY ("EY Tools"). The Client shall be responsible for compliance by all the Client personnel and third parties acting on the Client's behalf with the terms applicable to the use of such EY Tools. As between EY and the Client, EY (or another EY Firm) owns all right, title, interest, and all intellectual property rights in and to the EY Tools, including any enhancements, modifications, and derivative work thereof.

Compliance

24. In connection with their respective rights and obligations under this Contract, EY and the Client each will comply with all laws, rules, and regulations of any jurisdiction applicable to it from time to time concerning or relating to: (i) bribery or corruption, including, without limitation, the U.S. Foreign Corrupt Practices Act ("FCPA"); (ii) anti-money laundering, including, without limitation the Bank Secrecy Act of 1970 and the USA PATRIOT Act of 2001, and (iii) economic or financial sanctions, export controls, trade embargoes or other similar prohibitions or restrictions on activity imposed by a government authority having jurisdiction over such party, including without limitation the U.S. Office of Foreign Assets Control ("OFAC") sanctions and the U.S. Export Administration Regulations ("EAR") (collectively, "Sanctions Laws"). The Client represents that it is not, nor is it 50% or more owned or otherwise controlled by a person or persons, subject to Trade Restrictions. The term "subject to Trade Restrictions," as applied to a person, means that such person falls into one or more of the following categories: (i) an individual located or ordinarily resident in, or an entity legally organized in a country listed on, any embargoed country list maintained by an applicable jurisdiction; (ii) an individual or entity listed on or covered by, or an entity

[redacted]

50% or more owned or otherwise controlled by a person or persons listed on or covered by, any sanctions asset blocking list, export denial list or other prohibited transactions list, directive, rule or regulation maintained or issued by an applicable jurisdiction; or (iii) an individual or entity engaged in activities prohibited by the export controls or sanctions laws and regulations of an applicable jurisdiction. If the Client, or any agent, owner, investor, manager, partner, director, or officer of the Client or any beneficiary of the Services (including, without limitation, any affiliate of the Client), is or becomes subject to Trade Restrictions or if any of the Client's representations in this Section otherwise cease to be true at any time, then the Client shall notify EY immediately in writing. If the Client is an investment fund or fund manager, the Client represents that no limited partner or other partner, manager or investor within the fund is subject to Trade Restrictions (unless disclosed to EY in writing) and that the Services are not being used for the specific benefit of any party subject to Trade Restrictions. The Client further represents that the Client is not aware of any facts or circumstances that would cause EY, which is a U.S. person, to be in violation of any Sanctions Laws (including, without limitation, OFAC sanctions) in its performance of the Services. The Client shall not use the Services to circumvent, or facilitate any violation of, export controls or Sanctions Laws, or to facilitate any transaction with any person subject to Trade Restrictions. Notwithstanding anything to the contrary in this Contract, in the event that (1) any of the Client's representations in this Section cease to be true at any time for any reason (including, without limitation, any change in applicable law), (2) the Client otherwise breaches any of the provisions of this Section, or (3) EY determines any Services can no longer be performed as contemplated by this Contract due to the effects of Sanctions Laws or other applicable legal or regulatory restrictions on trade, then in each such case EY may immediately terminate this Contract, or any particular Services, in whole or in part. EY shall use commercially reasonable efforts to notify the Client of any Services that will no longer be provided as a result of any termination pursuant to this Section; provided that any failure to give any such notice shall not limit or otherwise affect the effectiveness of any such termination.

Fees and Expenses Generally

25. The Client shall pay EY's professional fees and specific expenses in connection with the Services as detailed in this Contract. The Client shall also reimburse EY for other reasonable expenses incurred in performing the Services. EY's fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs imposed in respect of the Services, all of which the Client shall pay (other than taxes imposed on EY's income generally). Unless otherwise set forth in the Services Agreement, payment is due within forty-five(45) days following Client's receipt of each of EY's invoices.

26. EY may charge additional professional fees if events beyond its control (including the Client's acts or omissions) affect EY's ability to perform the Services as agreed in this Contract, or if the Client asks EY to perform additional tasks.

27. If EY is required by applicable law, legal process or government action to produce information or personnel as witnesses with respect to the Services or this Contract, the Client shall reimburse EY for any professional time and expenses (including reasonable external and internal legal costs) incurred to respond to the request, unless EY is a party to the proceeding or the subject of the investigation.

[redacted]

Force Majeure

28. Neither party shall be liable for breach of this Contract (other than payment obligations) caused by circumstances beyond such party's reasonable control.

Term and Termination

29. This Contract applies to all Services associated with this Contract whenever performed (including before the date of this Contract).

30. This Contract shall terminate on the completion of the Services associated with this Contract. Except as otherwise set forth in this Contract, either party may terminate this Contract, or any particular Services, upon thirty (30) days' prior written notice to the other. In addition, EY may terminate this Contract, or any particular Services, immediately upon written notice to the Client if EY reasonably determines that it can no longer provide the Services in accordance with applicable law or professional obligations.

31. The Client shall pay EY for all work-in-progress, Services already performed, and expenses incurred by EY up to and including the effective date of the termination or expiration of this Contract, as well as any applicable termination fees set forth in this Contract. Payment is due within forty-five (45) days following the date of the invoice for these amounts.

32. The term of this Contract will be as set forth in the Services Agreement (the "Term").

33. The provisions of this Contract, including Section 7 and 8 and otherwise with respect to Deliverables, that give either party rights or obligations beyond its termination shall continue indefinitely following the termination of this Contract.

Governing Law and Dispute Resolution

34. This Contract, and any non-contractual matters or obligations arising out of this Contract or the Services, shall be governed by, and construed in accordance with, the laws of the state of New York applicable to agreements made, and fully to be performed, therein by residents thereof.

    Except for a claim seeking solely injunctive relief, any dispute relating to this Contract or the Services shall be resolved as set forth in **Appendix 1A**.

United States Specific Terms

35. The U.S. Department of Labor (DOL) regulations, at 20 CFR § 655.734(a)(1)(ii)(A), require the posting of notice of a Labor Condition Application (LCA) in instances where individuals holding certain visas (e.g., H-1B) will be working onsite. Where applicable, EY and the Client will work together to develop an appropriate notice to enable compliance with this requirement.

[redacted]

Miscellaneous

36. This Contract constitutes the entire agreement between the parties as to the Services and the other matters it covers, and supersedes all prior agreements, understandings and representations with respect thereto, including any previously agreed confidentiality agreements.

37. Each party may execute this Contract, as well as any modifications to this Contract, by electronic means, and each party may sign a different copy of the same document. Both parties must agree in writing to modify this Contract.

38. The Client agrees that EY and the other EY Firms may, subject to professional obligations, act for other clients, including the Client's competitors.

39. Neither party shall assign any of its rights or obligations under this Contract in whole or in part without the prior written consent of the other party; provided, however, that EY may assign or novate any of its rights and obligations under this Contract in whole or in part to (i) any other EY Firm and/or (ii) any entity resulting from, or established as part of, a restructuring, sale or transfer of an EY Firm, in whole or in part, provided further that any such assignment or novation does not materially affect continuity of the Services. EY shall provide the Client with notice of any such assignment or novation.

40. If any provision of this Contract (in whole or part) is held to be illegal, invalid or otherwise unenforceable, the other provisions shall remain in full force and effect.

41. The Client acknowledges that the U.S. Securities and Exchange Commission regulations indicate that, where auditor independence is required, certain confidentiality restrictions related to tax structure may render the auditor to be deemed to be non-independent or may require specific tax disclosures. Accordingly, if and only to the extent that U.S. Securities and Exchange Commission auditor independence regulations apply to the relationship between the Client or any of the Client's associated entities and any EY Firm, with respect to the tax treatment or tax structure of any transaction to which the Services relate, the Client represents, to the best of its knowledge, as of the date of this Contract, that neither the Client nor any Client Affiliate has agreed, either orally or in writing, with any other advisor to restrict the Client's ability to disclose to anyone such tax treatment or tax structure. The Client agrees that the impact of any such agreement is its responsibility.

42. The Client represents that Client Affiliates for whom Services are performed by EY in connection with this Contract shall be bound by the terms of this Contract.

43. Neither party may use or reference the other's name, logos or trademarks without its prior written consent, provided that EY may use the Client's name publicly to identify the Client as a client in connection with specific Services or otherwise.

44. The limitations in Sections 10 and 12 and the provisions of Sections 13, 18, 38 are intended to benefit the other EY Firms and all EY Persons, who shall be entitled to enforce them.

[redacted]

APPENDIX 1A

Dispute Resolution Procedures

Mediation

A party shall submit a dispute to mediation by written notice to the other party or parties. The mediator shall be selected by the parties. If the parties cannot agree on a mediator, the International Institute for Conflict Prevention and Resolution ("CPR") shall designate a mediator at the request of a party. Any mediator must be acceptable to all parties and must confirm in writing that he or she is not, and will not become during the term of the mediation, an employee, partner, executive officer, director, or beneficial owner with significance influence over any EY audit client or the parties to this Contract.

The mediator shall conduct the mediation as he/she determines, with the agreement of the parties. The parties shall discuss their differences in good faith and attempt, with the mediator's assistance, to reach an amicable resolution of the dispute. The mediation shall be treated as a settlement discussion and shall therefore be confidential. The mediator may not testify for either party in any later proceeding relating to the dispute. The mediation proceedings shall not be recorded or transcribed.

Each party shall bear its own costs in the mediation. The parties shall share equally the fees and expenses of the mediator.

If the parties have not resolved a dispute within 90 days after written notice beginning mediation (or a longer period, if the parties agree to extend the mediation), the mediation shall terminate and the dispute shall be settled by arbitration. In addition, if a party initiates litigation, arbitration, or other binding dispute resolution process without initiating mediation, or before the mediation process has terminated, an opposing party may deem the mediation requirement to have been waived and may proceed with arbitration.

Arbitration

The arbitration will be conducted in accordance with the procedures in this document and the CPR Rules for Non-Administered Arbitration ("Rules") as in effect on the date of the Agreement, or such other rules and procedures as the parties may agree. In the event of a conflict, the provisions of this document will control.

The arbitration will be conducted before a panel of three arbitrators, to be selected in accordance with the screened selection process provided in the Rules. Any issue concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of these procedures, shall be governed by the Federal Arbitration Act and resolved by the arbitrators. No potential arbitrator may be appointed unless he or she has agreed in writing to these procedures and has confirmed in writing that he or she is not, and will not become during the term of the arbitration, an employee, partner, executive officer, director, or beneficial owner with significance influence over any EY audit client or the parties to this Contract.

The arbitration panel shall have no power to award non-monetary or equitable relief of any sort or to make an award or impose a remedy that (i) is inconsistent with the agreement to which these procedures are attached or any other agreement relevant to the dispute, or (ii) could not be made or imposed by a court deciding the matter in the same jurisdiction. In deciding the dispute, the arbitration panel shall apply the limitations period

that would be applied by a court deciding the matter in the same jurisdiction, and shall have no power to decide the dispute in any manner not consistent with such limitations period.

Discovery shall be permitted in connection with the arbitration only to the extent, if any, expressly authorized by the arbitration panel upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitration panel may disclose the existence, content or results of the arbitration only in accordance with the Rules or applicable professional standards. Before making any such disclosure, a party shall give written notice to all other parties and shall afford them a reasonable opportunity to protect their interests, except to the extent such disclosure is necessary to comply with applicable law, regulatory requirements or professional standards.

The result of the arbitration shall be binding on the parties, and judgment on the arbitration award may be entered in any court having jurisdiction.