



European Commission
Directorate-General for Communications Networks, Content and Technology
Digital Services Act Team
Rue de la Loi 51
1000 Brussels
Belgium

27 September 2024

AUDIT IMPLEMENTATION REPORT

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

Dear DG CNECT DSA Team,

We refer to the European Commission (the “**Commission**”) decision of 25 April 2023, addressed to Amazon Services Europe S.à.r.l. (“**ASE**”), designating the Amazon EU store (“**Amazon Store**”) as a very large online platform. On 1 August 2024 ASE merged with Amazon Services EU S.à.r.l. (“**AEU**”). On 26 January 2024, pursuant to Article 37 of the Digital Services Act (“**DSA**”), ASE appointed KPMG Advisory N.V. (“**KPMG**”) to perform an independent audit to assess the design and operating effectiveness of the controls and processes Amazon has in place to comply with the DSA and the obligations referred to in Article 37(1) during the period from 28 August 2023 to 30 June 2024. KPMG prepared the DSA Assurance Report dated 29 August 2024 (“**Audit Report**”).

To comply with the requirements of Article 37(4)(h) of the DSA, the Audit Report contains operational recommendations on specific measures to improve the operating effectiveness of our controls and processes (“**Specific Measures**”) and the recommended timeframe to implement them. Pursuant to Article 37(6) of the DSA, AEU has prepared and adopted this audit implementation report (“**Audit Implementation Report**”), which sets out Amazon’s approach to the Specific Measures.

Three decades ago, Amazon set out to be Earth’s most customer-centric company, where people can discover and purchase the widest possible selection of safe and authentic goods. As part of that mission, we obsess over earning and maintaining trust by ensuring that we provide a trustworthy shopping experience. We believe that customer trust is difficult to earn and easy to lose, so we invest heavily in people and technology to prevent listings and content that are illegal or violate our terms and conditions from entering our store. We have maintained this approach for many years, long before the DSA came into effect. In 2023 alone, we invested more than \$1.2 billion and employed more than 15,000 people globally to protect customers, brands, selling partners, and our store from counterfeit, fraud, and other forms of abuse.

We are pleased to see that for the vast majority of the DSA requirements, Amazon’s robust mechanisms met the high standard of verification introduced by the Delegated Regulation on independent audits. While we are proud of the work we have done over many years of sustained effort, we continue to invest in improving our shopping and seller experience, and have considered the Audit Report recommendations in depth, evaluated how to address each one and already started implementing changes in response to the Audit Report findings. We are reassured that none of the Audit Report findings impact our customers’ ability to shop safely in the Amazon Store or affect the selling experience.

Some Audit Report findings revealed differences in the interpretation of the legal requirements between our auditors and Amazon. As third-party commentators have noted, the current audit framework relies heavily on auditors’ subjective interpretations, which could lead to inconsistency among auditing firms and guidance. We believe further clarity and more standardised criteria from the Commission would enhance both the effectiveness and consistency of the audit process, better serving the DSA’s objectives. Nevertheless, we acknowledge the observations identified and have considered these in our Audit Implementation Report.

Additionally, the Audit Report identified areas where our processes could be improved. Regarding these areas, the Audit Implementation Report outlines the steps we have taken and will continue to take to address the



recommendations, demonstrating our ongoing commitment to compliance and continuous improvement of our processes and controls.

We have prepared this Audit Implementation Report for the benefit of the Digital Services Coordinator of Luxembourg and the Commission, according to Article 42(4) of the DSA, and will make publicly available a non-confidential version at the latest three months after the receipt of the Audit Report. We kindly request the Digital Services Coordinator of Luxembourg and the Commission not to share this version with third parties as it may contain confidential and commercially sensitive information, as well as trade secrets and information that could be exploited by bad actors to circumvent our controls.

Finally, we take the opportunity to reiterate our full commitment to continued constructive engagement with the Commission, and to further collaborate with industry and consumer groups. Our aim is to not only raise the bar in keeping Amazon's Store safe for customers, selling partners, brands, and advertisers, but also in improving protections for European citizens. Amazon remains committed to investing, innovating, and serving as a trusted partner to protect and maintain customer and seller trust in our store. We will continue to report and post updates on our ongoing efforts, including those areas required for reporting by the DSA.

Sincerely,

AMAZON STORE'S AUDIT IMPLEMENTATION REPORT

This Audit Implementation Report adopts the template for the audit implementation report referred to in Article 6 of the DSA and set out in Annex II of the European Commission Delegated Regulation supplementing the DSA.

Section A: General Information

1. Audited provider:
Amazon EU S.à.r.l.
2. Address of the audited provider:
Avenue John F. Kennedy 38, L-1855 Luxembourg
3. Audit report on which this implementation report is based Date of adoption of the audit report:
DSA Assurance Report Independent practitioner's assurance report concerning Regulation (EU) 2022/2065, the Digital Services Act (DSA) Adopted on 29 August 2024
4. Reference to the audit report (for example an URL):
DSA Assurance Report adopted on 29 August 2024, to be published pursuant to Article 42(1).
5. Information on the underlying audit and the involved parties (refer to sections A and B of the audit report of reference):
Audited service: Amazon Store Audited provider: Amazon EU S.à r.l. Address of the audited provider: Avenue John F. Kennedy 38, L-1885 Luxembourg Point of contact of the audited provider: [Confidential] Scope of the audit: Please refer to the Scope section of the Independent practitioner's assurance report. Audited obligation: A listing of the audited obligations can be found in Appendix 1 of the Independent practitioner's assurance report. Period covered: 28 August 2023 to 30 June 2024 Name of organization constituting the auditing organization: KPMG Advisory N.V. Information about the auditing team of the auditing organization: Koen Klein Tank was the overall responsible Partner from KPMG Advisory N.V. Please refer to Sections A and B of the DSA Assurance Report for the full information on the underlying audit and the involved parties (pages 100-103).
6. Does the audit implementation report refer to an audit report on compliance with all the obligations and commitments pursuant to Article 37(1) of Regulation (EU) 2022/2065 applicable to the audited provider? Yes/No (if "No", indicate which obligations and commitments are covered in the audit report of reference)
Yes, save for those obligations and commitments indicated in Appendix 1 of the Management Statement to the Audit Report as out of scope of the assurance engagement.

7. Where applicable, references to other audit reports resulting from audits pursuant to Article 37 of Regulation (EU) 2022/2065 that the audited provider is or will be subject to concerning the audited period:

N/A

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

Section B.1 Recommendation for obligation 14(4) - Terms and Conditions

1. Measures to implement the operational recommendation

Given that the operational recommendation for obligation 14.4 refer to the supporting controls in 16(6), 17(1), and 17(3), please consult the operational recommendations for obligations 16(6), 17(1), and 17(3).

1.1. Planned measure(s)

a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):

Please refer to the operational recommendations for obligations 16(6), 17(1), and 17(3).

b) Timing for implementation:

Please refer to the operational recommendations for obligations 16(6), 17(1), and 17(3).

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

a) Description of the measure(s):

Please refer to the operational recommendations for obligations 16(6), 17(1), and 17(3).

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

Please refer to the operational recommendations for obligations 16(6), 17(1), and 17(3).

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

Please refer to the operational recommendations for obligations 16(6), 17(1), and 17(3).

d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:

Please refer to the operational recommendations for obligations 16(6), 17(1), and 17(3).

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

Please refer to the operational recommendations for obligations 16(6), 17(1), and 17(3).

Section B.2 Recommendation for obligation 15(1) - Transparency reporting obligations for providers of intermediary services

1. Measures to implement the operational recommendation
Amazon will specify the requirements in Article 15(1)(a) and 15(1)(b) by the “type of illegal content” and will amend the accuracy indicators in Article 15(1)(e) to include the error rate metric as part of the transparency reporting obligations.
1.1 Planned measure(s)
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
<ol style="list-style-type: none"> Specify illegal content types in transparency reporting for the number of orders received from Member States’ authorities, including orders issued in accordance with Articles 9 and 10, by defining “type of illegal content” as the category of illegality (e.g. counterfeit goods) as opposed to the format of the content (e.g. image), which was how we reported the illegal content type in our transparency reports to-date. Specify illegal content types in transparency reporting for the notices submitted in accordance with Article 16 by defining “type of illegal content” as the category of illegality (e.g. counterfeit goods) as opposed to the format of the content (e.g. image), which was how we reported the illegal content type in our transparency reports to-date. Include the error rate metric by inverting the current accuracy rate to expressly state the error rate. <p>As advised in the Audit Report, once enacted, the new European Commission implementing regulation laying down templates concerning the transparency reporting obligations under Regulation (EU) 2022/2065 takes precedence over any recommendations made in the Audit Report. Therefore, Amazon will revisit the reported metrics in line with the new European Commission implementing regulation.</p>
b) Timing for implementation:
Prior to the publication of the transparency report due in February 2025 that will cover the period from 1 July 2024 to 31 December 2024.
1.2 Measures taken since the end of the period on which the audit report is based
a) Description of the measure(s):
N/A
b) Time when the measure(s) were implemented or are planned to be implemented:
N/A
c) Result (include references to external resources, for example links to websites, as applicable):
N/A
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:
N/A

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

N/A

Section B.3 Recommendation for obligation 16(1) - Notice and action mechanisms

2. Reasons for not implementing the recommendation, if applicable

a) Justification for not implementing the recommendation:

In line with recommendations, Amazon has assessed whether the accessibility of the functionality to notify Amazon about the presence of illegal content on the Amazon Store can be made available to users and entities that do not have an Amazon user account or are not logged in.

By way of context, Amazon’s central mechanism for receiving reports of illegal content pursuant to Article 16 of the DSA is the “*Report an Issue with this product*” feature, available on each product page. To submit a report, users log in to their Amazon account using their desktop or mobile experience. Setting up an account is free, easy and – crucially – accessible to everyone. Users only need an email address or phone number to register and are not required to accept any terms other than those already applicable when browsing the Amazon Store without an account.

Asking users to log in before submitting a report on Amazon serves a crucial role in maintaining a safe and efficient notice and action mechanism. Adding this layer of authentication is aimed at protecting against abuse and misuse in line with Recital 53 and with Article 16(2)(c) of the DSA. By confirming the identity of the submitter, we reduce the risk of fraudulent activity, maintain the integrity of Article 16 processes, and uphold the trust of both customers and sellers. For example, by implementing a log-in measure, we can maintain records if a notice submitter appears to be submitting high volume notices that are designed to be abusive. In addition, it allows us to further develop anti-abusive mechanisms to prevent spurious notices from bad actors based on risk signals associated with a log-in account. This enables us to ensure that the Amazon Store remains a safe and reliable space for both customers and sellers.

Furthermore, the log-in information is required for us to provide users with a response on their report, as required under Article 16(5).

Amazon also provides comprehensive mechanisms for rights owners to report suspected intellectual property infringements. This may be done by way of the sophisticated notice and action mechanism available through Amazon’s Brand Registry or, if rights owners do not wish to sign up to this free service, can be submitted using our online [Report Infringement Form](#). Further, Amazon permits users to report illegal content in ads or Amazon Influencer content. As applicable, users may report illegal content by selecting the “*Report this ad*” feature or the “*Report abuse*” feature on Amazon Influencer content.

More information on these notice and intake mechanisms is provided to users in our [Conditions of Use](#) and our [Report an Issue with a Product, Content, or Product Page help page](#), including anonymous reporting of cases specifically referenced in Article 16(2).

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

N/A

Section B.4 Recommendation for obligation 16(2) - Notice and action mechanisms

1. Measures to implement the operational recommendation
As stated above, Amazon has launched an anonymous web form for reports of illegal content involving one of the offences referred to in Articles 3 to 7 of Directive 2011/93/EU. The link can be found on our illegal content help page, which is linked from the footer of every product page of the Amazon Store, as well as the Amazon Store's Conditions of Use (which are also linked from the footer of every product page of the Amazon Store). Amazon has not received any such report during the Evaluation Period by any channel.
1.1 Planned measure(s)
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
N/A
b) Timing for implementation:
N/A
1.2 Measures taken since the end of the period on which the audit report is based
a) Description of the measure(s):
Launch of anonymous web form for reports of illegal content involving one of the offences referred to in Articles 3 to 7 of Directive 2011/93/EU. The link can be found on our illegal content help page, which is linked from the footer of every product page of the Amazon Store, as well as the Amazon Store's Conditions of Use (which are also linked from the footer of every product page of the Amazon Store).
b) Time when the measure(s) were implemented or are planned to be implemented:
28 June 2024
c) Result (include references to external resources, for example links to websites, as applicable):
https://compliance-central.amazon.com/report-csam https://www.amazon.de/-/en/gp/help/customer/display.html?nodeId=TLtMJsPGBmJPpN3hvy https://www.amazon.it/-/en/gp/help/customer/display.html?nodeId=TLtMJsPGBmJPpN3hvy https://www.amazon.es/-/en/gp/help/customer/display.html?nodeId=TLtMJsPGBmJPpN3hvy https://www.amazon.se/-/en/gp/help/customer/display.html?nodeId=TLtMJsPGBmJPpN3hvy https://www.amazon.fr/-/en/gp/help/customer/display.html?nodeId=TLtMJsPGBmJPpN3hvy https://www.amazon.com.be/-/en/gp/help/customer/display.html?nodeId=TLtMJsPGBmJPpN3hvy https://www.amazon.pl/-/en/gp/help/customer/display.html?nodeId=TLtMJsPGBmJPpN3hvy https://www.amazon.nl/-/en/gp/help/customer/display.html?nodeId=TLtMJsPGBmJPpN3hvy
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:
Amazon has reinforced its existing functionalities for customers to notify Amazon, exclusively by electronic means, about the presence of illegal content on its platform without leaving their name and e-mail address (i.e., anonymously) when the illegal content involves one of the offences referred to in Articles 3 to 7 of Directive 2011/93/EU.
1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:
N/A

Section B.5 Recommendation for obligation 16(6) - Notice and action mechanisms

1. Measures to implement the operational recommendation
In line with the recommendations, Amazon will conduct a comprehensive review of the existing internal control environment and further strengthen the notice and action processes and controls.
1.1 Planned measure(s)
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
<ol style="list-style-type: none"> 1. Conduct a comprehensive review of the existing internal control environment with the objective of identifying opportunities for consolidation and streamlining of monitoring controls. 2. Implement additional training opportunities to cater to different use cases, with the objective of strengthening adherence to SOPs, including the correct language of communication and mentioning the use of automated means: <ol style="list-style-type: none"> a. Deliver SOP refresher trainings to the relevant teams and employees under compliance and management oversight; b. Conduct regular reviews of best practices and complex cases; and c. Implement newsletters with best practices and key learnings, as applicable. 3. In addition to existing monitoring mechanisms, expand the oversight of key processes and controls with the objective of ensuring the timely and correct processing of notices under applicable SOPs: <ol style="list-style-type: none"> a. Enhance the quality review process by conducting regular random quality checks in the relevant teams; and b. Identify root causes for SLA misses and update SOPs and training material, as applicable.
b) Timing for implementation:
Ongoing, to be implemented by 31 December 2024.
1.2 Measures taken since the end of the period on which the audit report is based
a) Description of the measure(s):
N/A
b) Time when the measure(s) were implemented or are planned to be implemented:
N/A
c) Result (include references to external resources, for example links to websites, as applicable):
N/A
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:
N/A
1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:
N/A

Section B.6 Recommendation for obligation 17(1), 17(2), 17(3), 17(4) - Statement of reasons

1. Measures to implement the operational recommendation
Amazon welcomes the recommendation and will conduct a comprehensive review of its existing internal control environment to identify opportunities for consolidation and streamlining. As part of this review, we will examine the existing statement of reasons processes and make all necessary updates.
1.1 Planned measure(s)
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
<ol style="list-style-type: none"> 1. Conduct a comprehensive review of the existing internal control environment with the objective of identifying opportunities for consolidation and streamlining of monitoring controls. 2. Review and update, as necessary, the statement of reasons templates for communicating with recipients of services in scope of Article 17. The objective will be to ensure the required disclosures are consistently provided to recipients of the service 3. Assess the existing methods of communicating with recipients of services in scope of Article 17 and identify root causes of any exceptions with the objective of strengthening the monitoring controls and data retention process for statements of reasons.
b) Timing for implementation:
Ongoing, to be completed by 31 December 2024
1.2 Measures taken since the end of the period on which the audit report is based
a) Description of the measure(s):
N/A
b) Time when the measure(s) were implemented or are planned to be implemented:
N/A
c) Result (include references to external resources, for example links to websites, as applicable):
N/A
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:
N/A
1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:
N/A

Section B.7 Recommendation for obligation 23(4) - Measures and protection against misuse

1. Measures to implement the operational recommendation
To align with the recommendation, Amazon will conduct a review to assess whether the information required in Article 23(4) is included in terms and conditions.
1.1 Planned measure(s)
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
Perform an annual check to assess whether the information required in Art 23(4) is included in the terms and conditions.
b) Timing for implementation:
To be implemented by 31 December 2024
1.2 Measures taken since the end of the period on which the audit report is based
a) Description of the measure(s):
N/A
b) Time when the measure(s) were implemented or are planned to be implemented:
N/A
c) Result (include references to external resources, for example links to websites, as applicable):
N/A
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:
N/A
1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:
N/A
2. Reasons for not implementing the recommendation, if applicable
a) Justification for not implementing the recommendation:
N/A
b) Alternative measure(s) taken to achieve compliance:
N/A

Section B.8 Recommendation for obligation 25(1), 25(2) - Online interface design and organisation

2. Reasons for not implementing the recommendation, if applicable
a) Justification for not implementing the recommendation:
Amazon has taken into account the recommendations on the specific measures with respect of this article and has welcomed this opportunity to assess the need to introduce further incremental controls. Upon thorough review, Amazon considers that the current controls it has in place are adequate to ensure that its online interface is not designed, organized, or operated in a way that deceives or manipulates the recipients of their service or in a way that otherwise materially distorts or impairs the ability of the recipients of their service to make free and informed decisions. Nevertheless, Amazon will closely monitor any further guidelines issued by the European Commission pursuant to Article 25(3) and, if necessary, revise its controls to align with any new requirements or best practices set forth by the European Commission.
b) Alternative measure(s) taken to achieve compliance:
N/A

Section B.9 Recommendation for obligation 27(1), 27(2), 27(3) - Recommender system transparency

2. Reasons for not implementing the recommendation, if applicable
a) Justification for not implementing the recommendation:
During the audit period Amazon had to prioritize a request for information from the European Commission and we were not able to fully engage with the auditor with respect to this article. Amazon considers its current controls sufficient to meet the requirements of Articles 27(1), 27(2) and 27(3) and is committed to addressing and demonstrating this in future audits.
b) Alternative measure(s) taken to achieve compliance:
N/A

Section B.10 Recommendation for obligation 28(1) - Online protection of minors

1. Measures to implement the operational recommendation
Amazon has carefully considered guidance such as a European strategy for a Better Internet For Kids (BIK+) and concluded that the current controls it has in place are appropriately designed and operate effectively to ensure a high level of privacy, safety and security of minors. Amazon will continue to follow any further guidance in this area, namely the potential guidelines that may be issued by the European Commission pursuant to Article 28(4) and, if necessary, revise its current controls to align with such guidelines.
1.1 Planned measure(s)
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
Review of its current controls in light of guidance including the BIK+.

b) Timing for implementation:
Ongoing and subject to the issue of guidance from the EC pursuant to Article 28(4)
1.2 Measures taken since the end of the period on which the audit report is based
a) Description of the measure(s):
N/A
b) Time when the measure(s) were implemented or are planned to be implemented:
N/A
c) Result (include references to external resources, for example links to websites, as applicable):
N/A
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:
N/A
1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:
N/A

Section B.11 Recommendation for obligation 34(1), 34(2) - Risk assessment

1. Measures to implement the operational recommendation
Amazon has carefully considered the specific measures set out in the Audit Report and is taking steps to refine its controls to meet the requirements set out in Article 34, in line with the recommendations.
1.1 Planned measure(s)
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
N/A
b) Timing for implementation:
N/A
1.2 Measures taken since the end of the period on which the audit report is based
a) Description of the measure(s):
Amazon is in the process of strengthening its controls by implementing the following measures:

<ol style="list-style-type: none"> 1. Annual survey involving all relevant teams and personnel and monitoring of its results. This will help strengthen the audit trail and track any developments that may influence or impact the systemic risk categories set out in Article 34, including relevant data produced by the policy teams considering the severity and probability of key systemic risk factors. 2. Annual training for business line lawyers responsible for the product teams that develop functionalities that could theoretically have a critical impact on the systemic risk categories set out in Article 34. This training will address identifying relevant functionalities that are likely to have a critical impact on the systemic risk categories and the support and templates available to carry out appropriate risk assessments in respect of those functionality, prior to them being deployed. <p>In addition, Amazon will closely monitor any further guidelines issued by the European Commission in respect of this article and, if necessary, revise its controls to align with any new requirements or best practices set forth by the European Commission.</p>
<p>b) Time when the measure(s) were implemented or are planned to be implemented:</p>
<p>Ongoing, to be completed prior to finalizing the 2025 systemic risk assessment.</p>
<p>c) Result (include references to external resources, for example links to websites, as applicable):</p>
<p>These are internal facing controls and their operating effectiveness will be audited in the next audit cycle.</p>
<p>d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:</p>
<p>The measures reflect the recommendations in the Audit Report.</p>
<p>1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:</p>
<p>N/A</p>

Section B.12 Recommendation for obligation 40(12) - Data access and scrutiny

<p>1. Measures to implement the operational recommendation</p>
<p>Amazon has amended the Amazon Store's Conditions of Use to reflect the recommendation to expressly allow researchers that meet the conditions set out in Article 40(12) to use automated tools to collect data that is publicly accessible on the Amazon Store.</p>
<p>1.1 Planned measure(s)</p>
<p>a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):</p>
<p>N/A</p>
<p>b) Timing for implementation:</p>
<p>N/A</p>
<p>1.2 Measures taken since the end of the period on which the audit report is based</p>

a) Description of the measure(s):
Amazon has amended the Amazon Store’s Conditions of Use to make it clearer that we permit researchers that meet the conditions set out in Article 40(12) to use automated tools to collect data that is publicly accessible on Amazon Store.
b) Time when the measure(s) were implemented or are planned to be implemented:
9 August 2024
c) Result (include references to external resources, for example links to websites, as applicable):
https://www.amazon.de/-/en/gp/help/customer/display.html?nodeId=GLSBYFE9MGKKQXXM https://www.amazon.it/-/en/gp/help/customer/display.html?nodeId=GLSBYFE9MGKKQXXM https://www.amazon.es/-/en/gp/help/customer/display.html?nodeId=GLSBYFE9MGKKQXXM https://www.amazon.se/-/en/gp/help/customer/display.html?nodeId=GLSBYFE9MGKKQXXM https://www.amazon.fr/-/en/gp/help/customer/display.html?nodeId=GLSBYFE9MGKKQXXM https://www.amazon.com.be/-/en/gp/help/customer/display.html?nodeId=GLSBYFE9MGKKQXXM https://www.amazon.pl/-/en/gp/help/customer/display.html?nodeId=GLSBYFE9MGKKQXXM https://www.amazon.nl/-/en/gp/help/customer/display.html?nodeId=GLSBYFE9MGKKQXXM
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:
The design of the Amazon Store already facilitates efficient and targeted data extraction of publicly accessible data without undue delay. However, by amending the Conditions of Use, we have made it clearer that we permit researchers that meet the conditions set out in Article 40(12) to use automated tools to collect data that is publicly accessible on Amazon Store.
1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:
N/A

Section B.13 Recommendation for obligation 42(2) - Transparency reporting obligations

1. Measures to implement the operational recommendation
In line with the recommendation, Amazon will break down the requirements in Article 42(2)(a) and 42(2)(c) by each applicable official language of the Member States.
1.1 Planned measure(s)
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
1. Break down by each applicable official language of the Member States, the human resources that the Amazon Store dedicates to content moderation in respect of the service offered in the Union, including for compliance with the obligations set out in Articles 16 and 22, as well as for compliance with the obligations set out in Article 20.

<p>2. Break down by each applicable official language of the Member States, the indicators of accuracy and related information referred to in Article 15(1)(e).</p> <p>Amazon will revisit the reported metrics in line with the new European Commission implementing regulation, laying down templates concerning the transparency reporting obligations of providers of intermediary services and of providers of online platforms under Regulation (EU) 2022/2065 of the European Parliament and of the Council. As advised in the Audit Report, once enacted, the new European Commission implementing regulation will take precedence over any recommendations made in the Audit Report.</p>
<p>b) Timing for implementation:</p>
<p>Prior to the publication of the transparency report due in February 2025 that will cover the period from 1 July 2024 to 31 December 2024.</p>
<p>1.2 Measures taken since the end of the period on which the audit report is based</p>
<p>a) Description of the measure(s):</p>
<p>N/A</p>
<p>b) Time when the measure(s) were implemented or are planned to be implemented:</p>
<p>N/A</p>
<p>c) Result (include references to external resources, for example links to websites, as applicable):</p>
<p>N/A</p>
<p>d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:</p>
<p>N/A</p>
<p>1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:</p>
<p>N/A</p>

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

Section C of the template has been omitted. This is because no DSA Codes of Conduct or Crisis Protocols were adopted during the period covered by the audit.

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

N/A