



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

29 September 2025

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 8 January 2025, pursuant to Article 37 of the Digital Services Act (“**DSA**”), AEU 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 1 July 2024 to 30 June 2025. KPMG prepared the DSA Assurance Report dated 28 August 2025 (“**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 2024, Amazon invested more than a billion dollars and employed thousands of people including machine learning scientists, software developers, and expert investigators who were dedicated to protecting 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.

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 nonconfidential 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) ("DSA Assurance Report") Adopted on 28 August 2025
4. Reference to the audit report (for example an URL):
DSA Assurance Report adopted on 28 August 2025, 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 DSA Assurance Report. Audited obligation: A listing of the audited obligations can be found in Appendix 1 of the DSA Assurance Report. Period covered: 1 July 2024 to 30 June 2025 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 105-111).

<p>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?</p> <p>Yes/No (if “No”, indicate which obligations and commitments are covered in the audit report of reference)</p>
<p>Yes, save for those obligations and commitments indicated in Appendix 1 of the Management Statement to the DSA Assurance Report as out of scope of the assurance engagement.</p>
<p>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:</p>
<p>N/A</p>

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

<p>1. Measures to implement the operational recommendation</p>
<p>The operational recommendation for obligation 14.4 refer to the supporting controls for Article 17(1)-17(4). Please consult the operational recommendations for obligations for Article 17(1)- 17(4).</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>Please consult the operational recommendations for obligations for Article 17(1)- 17(4).</p>
<p>b) Timing for implementation:</p>
<p>Please consult the operational recommendations for obligations for Article 17(1)- 17(4).</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>Please consult the operational recommendations for obligations for Article 17(1)- 17(4).</p>
<p>b) Time when the measure(s) were implemented or are planned to be implemented:</p>

Please consult the operational recommendations for obligations for Article 17(1)- 17(4).

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

Please consult the operational recommendations for obligations for Article 17(1)- 17(4).

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 consult the operational recommendations for obligations for Article 17(1)- 17(4).

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

Please consult the operational recommendations for obligations for Article 17(1)- 17(4).

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 adopt the Template for Transparency Reports put in place by the Implementing Regulation of 4.11.2024 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 for its transparency report due to be published in February 2026. It will adopt the approach set out in the template for reporting on Article 15(1)(e).

1.1 Planned measure(s)

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

See above.

b) Timing for implementation:

Ongoing, to be completed by 27 February 2026

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 again 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. Amazon maintains its position that its current notice and action mechanism, which requires users to be logged in to submit a notice, satisfies the requirement of Article 16 of the DSA.

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. Amazon also provides comprehensive mechanisms for rights owners to report suspected intellectual property infringements by way of the notice and action mechanism available through Amazon’s Brand Registry or, if rights owners do not wish to sign up to this free service, through 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.

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. This, in turn, enables Amazon to meet its obligations under Article of the 23 DSA. In addition, it allows Amazon 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 Amazon to provide users with a response on their report, as required under Article 16(5).

Finally, we note the observation that our intake mechanism for reporting illegal content in Amazon Influencer content is not currently visible to logged out users. We are currently working to remediate this and will make this visible to logged out users.

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:

As stated above we are currently working to make the mechanism to report illegal content in Amazon Influencer content visible to logged out users and will complete this change by 31 December 2025.

Section B.4 Recommendation for obligation 16(5) - 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 decision notification 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 review of the templates used to notify users and ensure that it contains information required under Article 16(5) of the Act including possibilities for redress in respect of that decision. 2. Implement training opportunities with the objective of strengthening adherence to SOPs, including ensuring that the notification sent to users contain information required under Article 16(5)
b) Timing for implementation:
Ongoing, to be completed by 31 December 2025.
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.5 Recommendation for obligation 16(6) - Notice and action mechanisms

2. Reasons for not implementing the recommendation, if applicable

a) Justification for not implementing the recommendation:
Amazon has reviewed and re-evaluated its audit benchmarks and concluded that they are in line with best industry practice. [Confidential].
b) Alternative measure(s) taken to achieve compliance:
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 is committed to enhancing the trust and safety of our Store users. We have already implemented substantial measures to refine and improve our processes and controls for providing statements of reasons. Nonetheless, we note the recommendations in the Audit Report and we have identified planned measures to further improve our approach and control environment. This reflects our ongoing dedication to transparency, fairness, and continuous improvement in our operations.
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. Review and update, as necessary, the statement of reasons templates for communicating with recipients of services in scope of Article 17, focusing on the information set out at Article 17(3). 2. Review the controls in place to ensure that new use cases requiring statements of reasons compliant with Article 17 are identified in a timely manner and contain the information set out at Article 17(3).
b) Timing for implementation:
Ongoing, to be completed by 31 December 2025.
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 28(1) - Online protection of minors

1. Measures to implement the operational recommendation
Amazon has previously reviewed the BIK+ guidance and has concluded that its existing measures reflect established best practice. Amazon notes that the European Commission presented its finalized Guidelines on measures to ensure a high level of privacy, safety and security for minors online (" Guidelines ") on 14 July 2025. Amazon will review these Guidelines and assess whether any changes are required to the existing controls in place to protect the privacy, safety and security of minors.
1.1 Planned measure(s)
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
Amazon has put in place the following planned measures to address the operational recommendations identified by KPMG: <ul style="list-style-type: none"> 1. Amazon will undertake a detailed review and gap analysis of the Guidelines as compared against Amazon’s existing controls for the protection of the privacy, safety, and security of minors, to identify areas for development and improvement. 2. Amazon will implement any measures identified by the review as necessary to meet the best practices set out in the Guidelines.
b) Timing for implementation:
The timing for implementation will depend on the outcome of the detailed review of the Guidelines.

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:
The timing for implementation will depend on the outcome of the detailed review of the Guidelines.
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.8 Recommendation for obligation 40(12) - Data access and scrutiny

1. Measures to implement the operational recommendation
Amazon will review its existing controls to ensure that the Conditions of Use that are in place in all EU Stores permit researchers and competent authorities to use data mining, robots or similar data gathering and extraction tools to extract data that is publicly accessible on Amazon's interface.
1.1 Planned measure(s)
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):
Amazon will review its standard operating procedures for updating content on its Conditions of Use to identify opportunities for enhancement and optimization. This will include ensuring that any updates to the Conditions of Use are subject to additional review to detect and correct any possible human error.
b) Timing for implementation:
Ongoing, to be completed by 31 December 2025

1.2 Measures taken since the end of the period on which the audit report is based
a) Description of the measure(s):
Amazon has started a review of its standard operating procedures with the objective of identifying opportunities for enhancement and optimization.
b) Time when the measure(s) were implemented or are planned to be implemented:
Ongoing, to be completed by 31 December 2025.
c) Result (include references to external resources, for example links to websites, as applicable):
N/A
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:
N/A
1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:
N/A

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 Amazon is not subject to any DSA Codes of Conduct and no Crisis Protocols were adopted during the period covered by the audit.

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

N/A