



Amazon EU S.à r.l.

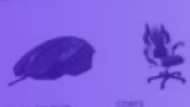
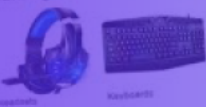
DSA Assurance Report

Independent practitioner's assurance report concerning Regulation (EU) 2022/2065, the Digital Services Act (DSA)

For the Period of 01 July 2024 to 30 June 2025

28 August 2025

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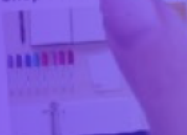
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Other information about this report

This assurance report provides an overview of the objectives, scope, and methodology employed during the assurance engagement. It presents the conclusions, highlighting areas of compliance and any instances of noncompliance that were identified.

The supporting appendices provide further details to support the assurance report. These include documentation of the specific assurance procedures followed, selections of evidence examined, and any additional procedures that support the conclusions drawn in the report.



Management statement

On 25 April 2023, the European Commission (“**Commission**”) addressed a decision¹ to Amazon Services Europe S.à.r.l. (“**ASE**”) designating the “Amazon Store” as a very large online platform (“**VLOP**”) within the meaning of the Digital Services Act (“**DSA**”)². As a result of a corporate restructuring, ASE merged with Amazon EU S.à.r.l. (“**AEU**”) on 1 August 2024. From this date, the succeeding corporate entity and therefore relevant addressee of the designation is AEU.

As the provider of the Amazon Store to recipients of the service within the European Union, AEU is required by Article 37 DSA to undergo, at least once a year, an independent audit to assess its compliance with the obligations set out in Chapter III of the DSA, and any commitments undertaken pursuant to the codes of conduct referred to in Articles 45 and 46 DSA and the crisis protocols referred to in Article 48 DSA (the “**Specified Requirements**”). In compliance with its Article 37 DSA obligations and with the Commission’s Delegated Regulation laying down rules on the performance of audits for very large online platforms and very large online search engines (the “**Delegated Regulation**”), AEU has undergone such an audit (the “**Audit**”) for the period from 1 July 2024 through 30 June 2025 (the “**Evaluation Period**”).

As part of the Audit, we have prepared this management statement.

We, the Management of AEU, are responsible for:

- initially determining the applicability of each of the obligations and commitments during the Evaluation Period (i.e., selecting the Specified Requirements);
- Amazon’s compliance with the Specified Requirements, in all material respects, by designing, implementing, and maintaining systems and manual processes (and related controls) in place to comply with the DSA;
- selecting the Specified Requirements, and making interpretations and developing benchmarks, as needed, to implement the Specified Requirements;
- evaluating and monitoring AEU’s compliance with the Specified Requirements;
- its statement of compliance (the “**Statement**”) with the Specified Requirements;
- having a reasonable basis for its Statement;
- preparing the audit implementation report referred to in Article 37(6) DSA, including its completeness, accuracy, and method of presentation;
- evaluating the subject matter in relation to the Specified Requirements and determining compliance;
- making a redacted version of this report public, at the latest, three months after the receipt of the report.

¹ Commission Decision of 25.4.2023 designating Amazon Store as a very large online platform in accordance with Article 33(4) of Regulation (EU) 2022/2065 of the European Parliament and of the Council, C(2023) 2746 final.

² Regulation (EU) 2022/2065 of the European Parliament and of the Council of 19 October 2022 on a Single Market for Digital Services and amending Directive 2000/31/EC, OJ L277/1.



AEU's risk and control processes were designed to meet the applicable Specified Requirements and AEU followed these controls and processes during the Evaluation Period, in all material respects. During the Audit observations are identified for Articles 17(1), 17(2), 17(3), 17(4) and 16(5) which we acknowledge.

We further confirm that the Specified Requirements for which there was no occurrence in the Evaluation Period were 18(1), 18(2), 21(5), 22(1), 24(3), 35(1) and 36(1).

We consider all Specified Requirements located within Chapter III of the DSA to be in-scope for this assurance engagement, except for those indicated in Appendix 1.

AEU declares that, to the best of its knowledge and belief, the information given in this statement is true, correct, and complete, and that all the statements expressed are sincere.

August 22, 2025

Date:

Signature:  [Confidential]
1018AFC56DEA4A7... [Confidential]

Name of authorized representative:

Organization: Amazon EU S.à.r.l

Position: [Confidential]

Address: 38 avenue John F. Kennedy, Luxembourg, 1855, Luxembourg, Europe



Appendix 1

Obligations that are out of scope

Obligation	Reason out of scope
13(1)	Amazon has an establishment in the Union.
13(2)	Amazon has an establishment in the Union.
13(3)	Amazon has an establishment in the Union.
13(4)	Amazon has an establishment in the Union.
13(5)	Amazon has an establishment in the Union.
14(3)	The services provided by Amazon are not primarily directed at minors or predominantly used by them.
15(2)	Not a very large online platform obligation.
15(3)	No implementing acts adopted within the Evaluation Period.
16(3)	Not in scope for the Amazon Store.
17(5)	This obligation is covered under obligation 17(1).
19(1)	Not a very large online platform obligation.
19(2)	Not a very large online platform obligation.
21(3)	Not a very large online platform obligation.
21(4)	Not a very large online platform obligation.
21(6)	Not a very large online platform obligation.
21(7)	Not a very large online platform obligation.
21(8)	Not a very large online platform obligation.
21(9)	Not a very large online platform obligation.
22(2)	Not a very large online platform obligation.
22(3)	Not a very large online platform obligation.
22(4)	Not a very large online platform obligation.
22(5)	Not a very large online platform obligation.
22(6)	Since there are no occurrences of notices from trusted flaggers the development of a process envisaged by Article 22.6 of the Act regarding the submission of a significant number of insufficiently precise, inaccurate or inadequately substantiated notices from a trusted flaggers is at its early stages and a work in progress.
22(7)	Not a very large online platform obligation.
22(8)	Not a very large online platform obligation.



23(2)	Given the volume of notices, Amazon has not yet identified cases of submission of manifestly unfounded notices or complaints to trigger the application of the process envisaged by article 23.2 of the Act.
24(4)	Amazon informed the commission prior to the Evaluation Period, therefore not an obligation during the Evaluation Period.
24(6)	Not a very large online platform obligation.
25(3)	No guidelines issued by the Commission during the Evaluation Period.
26(2)	[Confidential]
28(3)	This obligation is covered under obligations 28(1) and 28(2).
28(4)	Not a very large online platform obligation.
29(1)	Not a very large online platform obligation.
29(2)	Not a very large online platform obligation.
33(1)	Not a very large online platform obligation.
33(2)	Not a very large online platform obligation.
33(3)	Not a very large online platform obligation.
33(4)	Not a very large online platform obligation.
33(5)	Not a very large online platform obligation.
33(6)	Not a very large online platform obligation.
35(2)	Not a very large online platform obligation.
35(3)	No guidelines issued by the Commission during the Evaluation Period.
36(2)	Not a very large online platform obligation.
36(3)	Not a very large online platform obligation.
36(4)	Not a very large online platform obligation.
36(5)	Not a very large online platform obligation.
36(6)	Not a very large online platform obligation.
36(7)	Not a very large online platform obligation.
36(8)	Not a very large online platform obligation.
36(9)	Not a very large online platform obligation.
36(10)	Not a very large online platform obligation.
36(11)	Not a very large online platform obligation.
37(7)	Not a very large online platform obligation.



40(1)	Delegated Act referred to in Article 40(13) supplementing the Act regulation adopted after the Evaluation Period.
40(2)	Not a very large online platform obligation.
40(3)	Delegated Act referred to in Article 40(13) supplementing the Act regulation adopted after the Evaluation Period.
40(4)	Delegated Act referred to in Article 40(13) supplementing the Act regulation adopted after the Evaluation Period.
40(5)	Delegated Act referred to in Article 40(13) supplementing the Act regulation adopted after the Evaluation Period.
40(6)	Not a very large online platform obligation.
40(7)	Delegated Act referred to in Article 40(13) supplementing the Act regulation adopted after the Evaluation Period.
40(8)	Not a very large online platform obligation.
40(9)	Not a very large online platform obligation.
40(10)	Not a very large online platform obligation.
40(11)	Not a very large online platform obligation.
40(13)	Not a very large online platform obligation.
43(1)	Not a very large online platform obligation.
43(2)	Not a very large online platform obligation.
43(3)	Not a very large online platform obligation.
43(4)	Not a very large online platform obligation.
43(5)	Not a very large online platform obligation.
43(6)	Not a very large online platform obligation.
43(7)	Not a very large online platform obligation.
44(1)	Not a very large online platform obligation.
44(2)	Not a very large online platform obligation.
45(1)	AEU is not a signatory to Codes of Conduct under the regulatory framework of the Act during the Evaluation Period.
45(2)	AEU is not a signatory to Codes of Conduct under the regulatory framework of the Act during the Evaluation Period.
45(3)	AEU is not a signatory to Codes of Conduct under the regulatory framework of the Act during the Evaluation Period.
45(4)	AEU is not a signatory to Codes of Conduct under the regulatory framework of the Act during the Evaluation Period.
46(1)	AEU is not a signatory to Codes of Conduct under the regulatory framework of the Act during the Evaluation Period.



46(2)	AEU is not a signatory to Codes of Conduct under the regulatory framework of the Act during the Evaluation Period.
46(3)	AEU is not a signatory to Codes of Conduct under the regulatory framework of the Act during the Evaluation Period.
46(4)	AEU is not a signatory to Codes of Conduct under the regulatory framework of the Act during the Evaluation Period.
47(1)	AEU is not a signatory to Codes of Conduct under the regulatory framework of the Act during the Evaluation Period.
47(2)	AEU is not a signatory to Codes of Conduct under the regulatory framework of the Act during the Evaluation Period.
47(3)	AEU is not a signatory to Codes of Conduct under the regulatory framework of the Act during the Evaluation Period.
48(1)	No Crisis Protocols have been recognized under the regulatory framework of the Act during the Evaluation Period.
48(2)	No Crisis Protocols have been recognized under the regulatory framework of the Act during the Evaluation Period.
48(3)	No Crisis Protocols have been recognized under the regulatory framework of the Act during the Evaluation Period.
48(4)	No Crisis Protocols have been recognized under the regulatory framework of the Act during the Evaluation Period.
48(5)	No Crisis Protocols have been recognized under the regulatory framework of the Act during the Evaluation Period.



Independent practitioner's assurance report concerning Regulation (EU) 2022/2065, the Digital Services Act (DSA)

To: Management of Amazon EU S.à r.l.

Scope

We have been engaged by Amazon EU S.à r.l. ('Amazon') to perform a 'reasonable assurance' engagement, as defined by International Standards on Assurance Engagements ('ISAE 3000 [Revised]') and the Commission Delegated Regulation (EU) supplementing Regulation (EU) 2022/2065 of the European Parliament and of the Council (the 'DSA' or 'Act'), by laying down rules on the performance of audits for Very Large Online Platforms and Very Large Online Search Engines ('Delegated Regulation').

The purpose of the engagement is to evaluate Amazon's Management Statement (its 'Statement') on the systems and processes implemented to comply with the obligations in the Act and to opine whether, in accordance with Article 37 of the Act, the systems and processes in place at its core platform service 'Amazon EU Store' (the 'Store') (collectively, the 'Subject Matter') were in compliance with each applicable obligation and commitment referred to in Article 37(1)(a) of the Act (the 'Audit Criteria') and the benchmarks provided by Amazon (together, the 'Specified Requirements') during the period from 1 July 2024 through 30 June 2025 (the 'Evaluation Period'). Each applicable obligation is defined at the sub-article level.

Audit Opinion

Under Article 37(4)(g) of the Act, the conclusions on compliance with the Specified Requirements, individually and in the aggregate, must be phrased as 'Positive', 'Positive with comments', or 'Negative'. Article 8(6) of the Delegated Regulation requires the auditing organization to determine the overall opinion to be either:

- a) 'Positive' if the auditing organization has reached a 'Positive' audit conclusion for all of the Specified Requirements;
- b) 'Positive with comments' if the auditing organization has reached at least one conclusion that is 'Positive with comments' for a Specified Requirement and has not reached a 'Negative' conclusion for any of the Specified Requirements;
- c) 'Negative' if the auditing organization has reached a 'Negative' conclusion for at least one of the Specified Requirements. This includes the situation where the audit conclusion is 'Negative' but applies only for a limited period of time, because the observation is remediated by Amazon in the Evaluation Period.

For each applicable Specified Requirement, refer to the conclusions detailed in [Appendix 1](#).

Our Qualified Opinion (Negative)

In our opinion, except for the effects of the matters described below, Amazon complied with the applicable Specified Requirements during the Evaluation Period, in all material respects. We noticed that a part of the observations identified, as described in the section 'Basis for our Qualified Opinion', were remediated during the Evaluation Period (per 1 January 2025) by Amazon.

This equates to a 'Qualified' opinion as per ISAE 3000 [Revised] and a 'Negative' opinion under Article 8(1) of the Delegated Regulation.

Basis for our Qualified Opinion (Negative)

We have expressed our conclusions for a total of 88 Specified Requirements. Our examination disclosed conditions that resulted in noncompliance above the audit materiality threshold, each indicated as 'Negative' within [Appendix 1](#) and summarized below.

Five Specified Requirements that were partially complied with during the Evaluation Period:

- *Article 16(5)* - As part of our random sample, we identified specific instances where Amazon did not notify the individual or entity of its decision regarding the content referenced in the notice. For one of the five processes, specifically notices submitted via Amazon's report infringement form, the number of such instances exceeded the 5% materiality threshold. As a result, Amazon did not provide information on the available options for redress related to those decisions.
- *Article 17(1) – 17(4)* - We were informed by Amazon that in the first half of the Evaluation Period, the observations of the previous audit period were not remediated yet in accordance with the timeline established in the Audit Implementation report submitted by Amazon to the Commission:
 - o Amazon did not provide specific legal ground for restrictions imposed (i.e., point (iv) of the Specified Requirements); or
 - o Amazon did not provide information on use of automated means (i.e., point (iii) of the Specified Requirements).

We therefore only performed audit procedures, including a random selection of statement of reasons, for the second half of the Evaluation Period. As part of this random selection, we identified specific instances (> 5% materiality) where Amazon did not provide information on the use of automated means in the decision process.

Two Specified Requirements that were partially complied with during the first half year of the Evaluation Period. These observations have been mitigated by Amazon during the Evaluation Period:

- *Article 14(4)* - Amazon has implemented both manual and automated controls to ensure that enforcement actions are aligned with the Terms and Conditions applicable to this obligation. The company relies on controls supporting compliance with Articles 16(6), 17(1), 17(3), 20(4), and 23(2).

During the first half of the Evaluation Period, previously identified observations related to Articles 16(6), 17(1), and 17(3) remained unaddressed. As a result, the controls intended to support the enforcement of restrictions under Article 14(1) were not operating effectively throughout this period. We therefore conclude that these observations present a risk of material misstatement at the obligation level for the first half year.

In the second half of the Evaluation Period, the observation related to Article 16(6) was resolved. However, we identified observations concerning Articles 17(1) through 17(4). These are not considered material in relation to the entirety of Article 14(4), and as such, we conclude that they do not pose a risk of material misstatement at the obligation level.

We therefore conclude that the observation present in the first half year has been mitigated during the Evaluation Period.

- *Article 16(6)* - During the first half of the Evaluation Period, previously identified observations related to Article 16(6) remained unaddressed. As a result, the controls intended to support that Amazon shall process any notices that they receive under the mechanisms referred to in Article 16(1) and take its decisions in respect of the information to which the notice relates, in a timely, diligent, non-arbitrary and objective manner, were not operating effectively throughout this period. We therefore conclude that these observations present a risk of material misstatement at the obligation level for the first half year.

In accordance with the Audit Implementation report and the related measures to implement the operational recommendations submitted to the European Commission, based on the audit report issued 28 August 2024, Amazon remediated the observations. We have tested the operating effectiveness of the process covering the period January – June 2025 and determined that Amazon complied with this Specified Requirement during this period.

We therefore conclude that the observation present in the first half year has been mitigated during the Evaluation Period.

Furthermore, 81 Specified Requirements resulted in a 'Positive' or a 'Positive with comments' conclusion.



We conducted our engagement in accordance with the following standards

We conducted our engagement in accordance with the NOREA Directive 3000A 'Assurance-opdrachten door IT-auditors (attest-opdrachten)' (Assurance engagements by IT auditors [attest engagements]), as issued by NOREA, the IT Auditors Association in the Netherlands; as well as the International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ('ISAE 3000 [Revised]'); the Commission Delegated Regulation (EU) supplementing Regulation (EU) 2022/2065 of the European Parliament and of the Council by laying down rules on the performance of audits for Very Large Online Platforms (VLOP) and Very Large Online Search Engines (VLOSE) dated 20 October 2023; and the terms in the engagement letter as agreed with Amazon on 8 January 2025.

We planned and performed our engagement to obtain reasonable assurance about whether, in all material respects, the Subject Matter is in compliance with the Specified Requirements, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

We have complied with the 'Reglement Gedragscode Register IT-Auditors' (Code of Ethics) of NOREA, the IT Auditors Association in the Netherlands, and with 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.

Outlining the Scope of our Examination

Other than as described in the first paragraph of this assurance report, which sets out the scope of our engagement, we did not perform assurance procedures on Amazon's compliance with codes of conduct and crisis protocols (referred to in Article 37(1)(b) of the Act), because the requirement for Amazon to comply with such obligations did not exist during the Evaluation Period, and, accordingly, we do not express an opinion on this information. We also did not perform assurance procedures on Amazon's compliance with the obligations listed in Appendix 1 of Amazon's Statement.

Furthermore, there have been no occurrences during the Evaluation Period for the following obligations: 18(1), 18(2), 21(5), 22(1), 24(3), 35(1) and 36(1). We only assessed the design of processes, systems, and controls, and we did not perform any test procedures on the implementation and operating effectiveness for the obligations.

We are also not responsible for Amazon's interpretations of, or compliance with, laws, statutes, and regulations (outside of the Specified Requirements) applicable to Amazon in the jurisdictions within which Amazon operates; accordingly, we do not express an opinion or other form of assurance on Amazon's compliance or legal determinations.

Amazon's management response included per obligation in [Appendix 1](#) was prepared independently by Amazon, and, accordingly, we express no opinion on it.

The information that will be included in Amazon's Audit Implementation report as required following Article 37(6) of the Act, will not be subject to the procedures applied in our engagement, and, accordingly, we express no opinion on it.

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 of changes.

The selected audit procedures depend on the independent practitioner's judgment, including the assessment of the risk that controls are not suitably designed or operating effectively, and are



designed to obtain reasonable assurance that compliance with the Specified Requirements will be achieved by means of the systems, processes, and controls.

Controls at an organization may not prevent or detect and correct all errors or omissions. There are inherent limitations in the effectiveness of any system of internal control, including the possibility of human error and the circumvention of controls. Because of their nature, controls may not always operate effectively to provide reasonable assurance that the Specified Requirements are met.

Our assurance engagement was limited to performing audit procedures on those aspects of Amazon's algorithmic systems that are relevant to complying with the Specified Requirements. This did not include all of the algorithmic systems that Amazon operates nor all aspects of the algorithmic systems for which we performed audit procedures. Furthermore, algorithms may not always operate consistently or at an appropriate level of precision to achieve their intended purpose. We do not express an opinion or any other form of assurance on the design, operation, and monitoring of the algorithmic systems, other than those aspects of Amazon's algorithmic systems relevant to complying with the Specified Requirements.

Performing an audit risk assessment is a judgmental process. It is also often conducted at a certain point in time and cannot always anticipate on risks arising from new or unprecedented events for which there is little or no historical information.

Restricted Users and Purpose

This report is intended solely for the information and use of Amazon, for the information of the European Commission (the 'Commission') and the Digital Services Coordinator of Luxembourg (i.e., 'Autorité de la Concurrence') (collectively, the 'Specified Parties'), for assessing Amazon's compliance with the Specified Requirements and is not intended to be, and should not be used and/or relied upon by anyone other than these Specified Parties or for other purposes.

As a result, the information in this report may not be suitable for another purpose. Any other party that obtains a copy and chooses to rely on it in any capacity, does so at its own risk. KPMG accepts no responsibility or liability for the use of this report other than for the purpose for which it has been prepared and accepts no responsibility or liability to other parties than Amazon, the Commission, and the Digital Services Coordinator of Luxembourg (i.e., 'Autorité de la Concurrence').

Amazon's Responsibilities

The management of Amazon is responsible for:

- initially determining the applicability of each of the obligations and commitments during the Evaluation Period (i.e., selecting the Specified Requirements);
- Amazon's compliance with the Specified Requirements, in all material respects, by designing, implementing, and maintaining systems and manual processes (and related controls) in place to comply with the Act;
- selecting the Specified Requirements, and making interpretations and developing benchmarks, as needed, to implement the Specified Requirements;
- evaluating and monitoring Amazon's compliance with the Specified Requirements;
- its Statement of compliance with the Specified Requirements;
- having a reasonable basis for its Statement;
- preparing the Audit Implementation report as referred to in Article 37(6) of the Act, including the completeness, accuracy, and method of presentation;
- evaluating the Subject Matter in relation to the Specified Requirements and for determining compliance; and
- making public a redacted version of this report, at the latest, three months after the receipt of the report.



This responsibility includes establishing and maintaining internal controls, and maintaining adequate records, such that it is free from material misstatement, whether due to fraud or error.

Our Responsibilities

Our responsibility is to:

- plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, Amazon complies with each of the Specified Requirements as determined by Amazon;
- evaluate Amazon's Statement;
- form an independent opinion on whether Amazon is in compliance with each of the Specified Requirements and all of these in aggregate, based on the procedures we have performed and the evidence we have obtained;
- express our conclusions for each of the Specified Requirements and our opinion to Amazon; and
- provide Amazon with recommendations for each of the Specified Requirements where the audit opinion is not 'Positive'.

We apply the 'Reglement Kwaliteitsbeheersing NOREA' (RKBN, Regulations for quality management systems) as well as the International Standard on Quality Management 1 (ISQM 1) and, accordingly, maintain a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Description of Procedures Performed

Our procedures to assess Amazon's compliance with the Specified Requirements during the Evaluation Period included:

- obtaining an understanding of the characteristics of the services provided by Amazon in order to perform our audit risk analysis;
- evaluating the appropriateness and completeness of the Specified Requirements applied and their consistent application by means of an audit risk assessment;
- obtaining an understanding of the systems and processes implemented to comply with the Act, including obtaining an understanding of the internal control environment relevant to our assurance engagement;
- identifying and evaluating whether Amazon's Statement of compliance with the Specified Requirements is incomplete and/or inaccurate, whether due to fraud or error, and designing and performing further assurance procedures responsive to those risks;
- obtaining assurance evidence that is sufficient and appropriate to provide a basis for our conclusions and our opinion – which we collected between 8 January 2025 and 28 August 2025; and
- identifying recommendations for each of the Specified Requirements where the audit opinion is not 'Positive'.

More details concerning the methodologies and the test procedures that we have applied are included in [Appendix 2](#).

The specific test procedures we performed, along with the nature, timing, and results of those tests, are listed in the accompanying [Appendix 1](#). Additionally, our summary of the audit risk analysis pursuant to Article 9 of the Delegated Regulation, including the assessment of inherent, control and detection risk for each obligation, is included in [Appendix 5](#).



Amstelveen, 28 August 2025
KPMG Advisory N.V.

Koen Klein Tank MSc RE

Appendices to the Independent practitioner's assurance report

[Appendix 1](#) – Conclusions and test procedures per obligation

[Appendix 2](#) – Test procedures, sampling methodology and general IT controls (GITC)

[Appendix 3](#) – Template for the audit report referred to in Article 6 of the Delegated Regulation

[Appendix 4](#) – Written agreement between Amazon and KPMG

[Appendix 5](#) – The audit risk analysis

[Appendix 6](#) – Documents attesting that we complied with the obligations laid down in Article 37(3)

[Appendix 7](#) – Definitions



Appendix 1 – Conclusions and test procedures per obligation

Section 1	Section 2	Section 3	Section 4	Section 5
11(1)	16(1)	20(1) and 20(2)	30(1)	34(1)
11(2)	16(2)	20(3)	30(2)	34(2)
11(3)	16(4)	20(4)	30(3)	34(3)
12(1)	16(5)	20(5)	30(4)	35(1)
12(2)	16(6)	20(6)	30(5)	36(1)
13(1)	17(1)	21(1)	30(6)	37(1)
13(2)	17(2)	21(2)	30(7)	37(2)
14(4)	17(3)	21(5)	31(1)	37(3)
14(5)	17(4)	22(1)	31(2)	37(4)
14(6)	18(1)	23(1) and 23(3)	31(3)	37(5)
15(1)	18(2)	23(4)	32(1)	37(6)
		24(1)	32(2)	38(1)
		24(2)		39(1)
		24(3)		39(2)
		24(5)		39(3)
		25(1) and 25(2)		40(12)
		26(1)		41(1)
		26(3)		41(2)
		27(1)		41(3)
		27(2)		41(4)
		27(3)		41(5)
		28(1)		41(6)
		28(2)		41(7)
				42(1)
				42(2)
				42(3)
				42(4) and 42(5)

Color Legend	
Positive	Positive
Positive with comments	Positive with comments
Remediated in the Evaluation Period	Remediated – partial noncompliance ('Negative except for') – remediated during the Evaluation Period in accordance with the Audit Implementation report.
Negative	Negative — partial noncompliance ('except for')
Negative	Negative — noncompliance ('adverse')

Section 1 – Provisions applicable to all providers of intermediary services

Obligation 11(1)	Specified Requirements <i>Audit Criteria:</i> Processes and controls are appropriately designed and they operate effectively to designate a single point of contact for enabling Amazon to communicate directly by electronic means, with Member States' authorities, the Commission and the Board referred to in Article 61 of the Act. <i>Benchmark(s) used as provided by Amazon:</i> – <i>Directly: without intermediaries</i>	Materiality threshold Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
<p>Conclusion: Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.</p> <p>Audit procedures, results and information relied upon:</p> <ol style="list-style-type: none"> 1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements. 2. Observed that Amazon's controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> • Controls provide reasonable assurance that Amazon designates a single point of contact through which it can communicate directly, by electronic means, with Member States' authorities, the Commission, and the Board. 3. Tested the processes and controls supporting the control objective outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have: <ul style="list-style-type: none"> • inquired with the control owners; • inspected communication in which Amazon informed the Commission about the email address to communicate with its single point of contact; • performed an inspection to verify that the email address to communicate with the single point of contact designated by Amazon was implemented and operating from the beginning of the Evaluation Period; • performed an inspection to verify that it would be possible for Member States' authorities, the Commission, and the Board to communicate 'directly' with Amazon; • observed and performed an inspection to verify that the email address distribution list was monitored during the Evaluation Period. 4. We confirmed, after the Evaluation Period, that there were no significant changes in the design or operation of the controls in the period between testing the operating effectiveness of the controls and the end of the Evaluation Period. <p>Changes to the audit procedures and/or systems and functionalities during the audit: N/A</p>		

Obligation 11(2)	Specified Requirements Audit Criteria: Processes and controls are appropriately designed and they operate effectively to ensure that Amazon shall make public the information necessary to easily identify and communicate with Amazon's single point of contact and that this information is easily accessible and kept up-to-date. Benchmark(s) used as provided by Amazon: <ul style="list-style-type: none"> – <i>Easily accessible</i>: set out in a specific letter sent to the Digital Services Coordinator. – <i>Easily identifiable</i>: set out in a specific letter sent to the Digital Services Coordinator. 	Materiality threshold Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
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Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements.
2. Observed that Amazon's controls, supporting the following control objectives, are sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that Amazon makes public the information necessary to easily identify and communicate with its single point of contact.
 - Controls provide reasonable assurance that Amazon ensures that the information is easily accessible and kept up-to-date.
3. Tested the processes and controls supporting the control objectives outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners;
 - verified that Amazon informed Digital Services Coordinators (i.e., Member States' authorities that were designated in the audit period) about the email address for communication with Amazon's single point of contact;
 - verified that the information provided is 'easily accessible' and 'easily identifiable' and observed that this was appropriate to meet the Specified Requirements.
4. We confirmed, after the Evaluation Period, that there were no significant changes in the design or operation of the controls in the period between testing the operating effectiveness of the controls and the end of the Evaluation Period.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation 11(3)	Specified Requirements Audit Criteria: Processes and controls are appropriately designed and they operate effectively to specify the official language or languages of the Member States that, in addition to a language broadly understood by the largest possible number of Union citizens, can be used to communicate with Amazon's single points of contact, and which shall include at least one of the official languages of the Member State in which Amazon has its main establishment or where its legal representative resides or is established.	Materiality threshold Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
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Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements.
2. Observed that Amazon’s controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that Amazon specifies the official language or languages of the Member States that, in addition to a language broadly understood by the largest possible number of Union citizens, can be used to communicate with its single points of contact, and which shall include at least one of the official languages of the Member State in which the provider of intermediary services has its main establishment or where its legal representative resides or is established.
3. Tested the processes and controls supporting the control objective outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners;
 - inspected communication in which Amazon specifies to the Commission and the Digital Services Coordinators the languages in which to communicate with its single point of contact;
 - verified that the languages that can be used for communication are English, French, and German and that these are appropriate for meeting the Specified Requirements.
4. We confirmed, after the Evaluation Period, that there were no significant changes in the design or operation of the controls in the period between testing the operating effectiveness of the controls and the end of the Evaluation Period.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation	Specified Requirements	Materiality threshold
12(1)	<p>Audit Criteria:</p> <p>Processes and controls are appropriately designed and they operate effectively in designating a single point of contact that enables recipients of the service to communicate directly and rapidly with Amazon, by electronic means and in a user-friendly manner, also by including the option for recipients of service to choose the means of communication, which shall not solely rely on automated tools.</p> <p>Benchmark(s) used as provided by Amazon:</p> <ul style="list-style-type: none"> – <i>Directly and rapidly:</i> without intermediaries or excessive waiting or postponement. – <i>User-friendly:</i> easily understandable and accessible to users. 	<p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>

Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements.
2. Observed that Amazon’s controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that Amazon designates a single point of contact to enable recipients of the service to communicate directly and rapidly with Amazon, by electronic means and in

a user-friendly manner, including allowing recipients of the service to choose the means of communication, which shall not solely rely on automated tools.

3. Tested the processes and controls supporting the control objective outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners and were informed that recipients of the service (e.g., sellers and buyers) can communicate with Amazon via the 'Seller Central Help Center' and the 'Customer Service Help Center';
 - inspected internal documentation and determined the 'Seller Central Help Center' and the 'Customer Service Help Center' were designated as the single point of contact for recipients of the service to communicate with Amazon;
 - inspected, through one instance, the process and technical functionalities of the 'Seller Central Help Center' and 'Customer Service Help Center'; and determined that recipients of the service can communicate, directly and rapidly, in a user-friendly manner by using electronic means (the functionalities of the 'Seller Central Help Center' and 'Customer Service Help Center'), in accordance with the benchmarks as provided by Amazon and documented above, with Amazon;
 - observed, by assessing the code configuration, that the system functionalities for communication with the single point of contact designated by Amazon were in place from the beginning of the compliance period;
 - observed that Amazon monitors the Help Center functionalities and identified that communication from recipients of the service was received during the whole Evaluation Period.
 - inspected system functionalities and observed that recipients of the service can choose the means of communication, which does not solely rely on automated tools, as multiple options are available, including contact by phone.
4. Tested relevant General IT Controls, specifically change management controls and identity access management controls, and determined that the 'Seller Central Help Center' and 'Customer Service Help Center' functionalities for communication with Amazon were operating effectively throughout the Evaluation Period.
5. We confirmed, after the Evaluation Period, that there were no significant changes in the design or operation of the controls in the period between testing the operating effectiveness of the controls and the end of the Evaluation Period.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation 12(2)	Specified Requirements <i>Audit Criteria:</i> Processes and controls are appropriately designed and they operate effectively in making public the information necessary for recipients of the service to easily identify and communicate with its single point of contact and in ensuring that this information is easily accessible and kept up-to-date. <i>Benchmark(s) used as provided by Amazon:</i> – <i>Easily accessible:</i> within five clicks from every page.	Materiality threshold Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
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Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements.
2. Observed that Amazon's controls, supporting the following control objective, were sufficient and appropriate for meeting the Specified Requirements:

- Controls provide reasonable assurance that Amazon makes public the information necessary for the recipients of the service to easily identify and communicate with its single point of contact.
 - Controls provide reasonable assurance that Amazon ensures that this information is easily accessible and kept up-to-date.
3. Tested the processes and controls supporting the control objective outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners and we were informed that the 'Seller Central Help Center' and the 'Customer Service Help Center' are accessible via the main online interface of the Amazon EU Store;
 - inspected, through one instance, the process and technical functionalities of the 'Seller Central Help Center' and the 'Customer Service Help Center' on the Amazon EU Store and confirmed that these are easily accessible, in accordance with the benchmark as provided by Amazon and documented above, as both key features are accessible via the main online interface ('Customer Support button');
 - observed that Amazon monitors the Help Center functionalities and observed that the functionalities of the 'Seller Central Help Center' and the 'Customer Service Help Center' were available during the Evaluation Period for recipients of the service to communicate with Amazon.
 4. Tested relevant General IT Controls, specifically change management controls and identity access management controls, and determined that the 'Seller Central Help Center' and 'Customer Service Help Center' functionalities to communicate with Amazon were operating effectively throughout the Evaluation Period.
 5. We confirmed, after the Evaluation Period, that there were no significant changes in the design or operation of the controls in the period between testing the operating effectiveness of the controls and the end of the Evaluation Period.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation 14(1)	Specified Requirements <i>Audit Criteria:</i>	Materiality threshold
	<p>Processes and controls are appropriately designed and they operate effectively in including information in its Terms and Conditions on any restrictions that Amazon imposes in relation to the use of its service on the basis of information provided by the recipients of service. That information shall include information on any policies, procedures, measures, and tools used for the purpose of content moderation, including algorithmic decision-making and human review, as well as the rules of procedure of its internal complaint-handling system. It shall be set out in clear, plain, intelligible, user-friendly, and unambiguous language, and shall be publicly available in an easily accessible and machine-readable format.</p> <p>Benchmark(s) used as provided by Amazon:</p> <ul style="list-style-type: none"> – <i>Clear, plain, intelligible, unambiguous, user-friendly language:</i> succinct, straightforward, and easily understandable language. – <i>Easily accessible:</i> displayed in the footer of the Store and accessible within one step from every page. – <i>Terms and Conditions relevant for this obligation:</i> the 'Amazon Services Europe Business Solutions Agreement' and the 'Conditions of Use'. Amazon considers the following hyperlinked pages to be in scope for the 'Conditions of Use': Finding products in the Amazon Store, Notices and Procedures for Making Claims of Rights Infringements, and Report an Issue with a Product, Content, or Product Page. 	<p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>

Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements and identified that the Terms and Conditions as described under the 'Benchmark(s) used as provided by Amazon' were in scope for this obligation.
2. Observed that Amazon's controls, supporting the following control objectives, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that the Terms and Conditions are reviewed for confirmation that they include information on (i) restrictions that they impose in relation to the use of its service on the basis of information provided by the recipients of service, (ii) any policies, procedures, measures and tools used for the purpose of content moderation, (iii) rules of procedure of its internal complaint-handling system, and additionally, that the Terms and Conditions are written in clear, plain, intelligible, user-friendly and unambiguous language and are publicly available in an easily accessible and machine-readable format, including a concise summary of the Terms and Conditions.
 - Controls provide reasonable assurance that the Amazon content style guide provides linguistic guidelines for the localization and translations of customer service content into the relevant EU language. The guidance outlines instructions for style, tone of voice, grammar, and punctuation. It aims to ensure that content for end-users is easy to understand, including users who may not be familiar with topics. The guidance is communicated as it evolves, with users being required to use the most recent version.
 - Controls provide reasonable assurance that [Confidential] reviews the content from an accessibility point of view, considering the 'accessibility best practices' available, to ensure content accessibility. [Confidential] updates the content in the agreements system, which requires legal approval before it is published on the website to recipients in the Store.
 - Controls provide reasonable assurance that the agreements system stores Terms and Conditions, and publishes these on the websites, apps, or devices via integrated APIs in the machine-readable format HTML. Terms and Conditions in the agreements system must have one or more binding translations (e.g., the legally enforceable language for the Store).
3. Tested the processes and controls supporting the control objectives outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners;
 - inspected policies and Standard Operating Procedures (SOP) related to the review of the Terms and Conditions and the 'styling and publishing' of these, and identified that these are appropriate to meet the Specified Requirements;
 - verified, by assessing the changelog, that the 'Conditions of Use' and the 'Amazon Services Europe Business Solutions Agreement' were in place from the beginning of the Evaluation Period;
 - extracted the changes for both the 'Conditions of Use' and the 'Amazon Services Europe Business Solutions Agreement' and observed that four changes occurred during the Evaluation Period of the 'Amazon Services Europe Business Solutions Agreement,' and that four changes were made to the 'Conditions of Use';
 - verified, through one instance for both a change to the 'Conditions of Use' and a change to the 'Amazon Services Europe Business Solutions Agreement', that Amazon followed its SOP. This procedure includes that the changes are approved by senior Legal management via an approval portal prior to release on the Store and that the guidance related to the styling and publishing were followed, including the review by [Confidential]. Our assessment is that this review ensured that the agreements are set out in clear, plain, intelligible, unambiguous, user-friendly language;
 - reviewed, for both the 'Conditions of Use' and the 'Amazon Services Europe Business Solutions Agreement,' a random selection of changes and observed that Amazon followed its SOP;
 - observed that the 'Conditions of Use' and the 'Amazon Services Europe Business Solutions Agreement' are easily accessible, as they are accessible from the main page of the Store/Seller Central, in accordance with the benchmark as provided by Amazon and documented above;
 - observed that the 'Conditions of Use' and the 'Amazon Services Europe Business Solutions Agreement' are presented in a machine-readable format (i.e., HTML).

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation 14(2)	Specified Requirements <i>Audit Criteria:</i> Processes and controls are appropriately designed and they operate effectively in informing the recipients of service of any significant change to the Terms and Conditions. <i>Benchmark(s) used as provided by Amazon:</i> <ul style="list-style-type: none"> – <i>Significant change:</i> changes that could directly impact the ability of customers and/or sellers to make use of the Store. – <i>Terms and Conditions relevant for this obligation:</i> the 'Amazon Services Europe Business Solutions Agreement' and the 'Conditions of Use.' Amazon considers the following hyperlinked pages to be in scope for the 'Conditions of Use': Finding products in the Amazon Store, Notices and Procedures for Making Claims of Rights Infringements, and Report an Issue with a Product, Content, or Product Page. 	Materiality threshold Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
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Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements and identified that the Terms and Conditions as described under the 'Benchmark(s) used as provided by Amazon' are in scope for this obligation.
2. Observed that Amazon's controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that recipients are informed of significant changes to the Terms and Conditions.
3. Tested the processes and controls supporting the control objective outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners;
 - inspected the version history of the changes to the 'Conditions of Use,' including underlying hyperlinked pages, and observed that no changes occurred in the Evaluation Period that were considered 'significant' following Amazon's benchmark;
 - inspected the version history of the changes to the 'Amazon Services Europe Business Solutions Agreement' and identified four changes in the Evaluation Period that were all considered 'significant' following Amazon's benchmark;
 - reviewed a random selection of changes to the 'Amazon Services Europe Business Solutions Agreement,' and observed that sellers were informed, by means of an email, prior to the changes becoming effective.
 - reviewed a random selection of changes to the 'Conditions of Use' and observed that these changes were not significant changes. We confirmed that Amazon did not have to inform its customers prior to the changes becoming effective.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation 14(4)	Specified Requirements: Audit criteria: Processes and controls are appropriately designed and operate effectively to ensure that Amazon shall act 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. Benchmark(s) used as provided by Amazon: <ul style="list-style-type: none"> – <i>Terms and Conditions relevant for this obligation:</i> the 'Amazon Europe Services Business Solutions Agreement' and the 'Conditions of Use'. Amazon considers the following hyperlinked pages to be in scope for the 'Conditions of Use': Finding products in the Amazon Store, Notices and Procedures for Making Claims of Rights Infringements, and Report an Issue with a Product, Content, or Product Page. 	Materiality threshold: Internal controls are not sufficiently designed and/or implemented or did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
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Conclusion:

Conclusion	For Period	Comments
Negative	01-07-2024 – 31-12-2024	
Positive with comments	01-01-2025 – 30-06-2025	Observation mitigated during the Evaluation Period

In our opinion, except for the effects of the material non-compliance described in the following paragraph, the Specified Requirements are met during the Evaluation Period, in all material respects

Reason(s) for the conclusion:

Amazon has implemented both manual and automated controls to ensure that enforcement actions are aligned with the Terms and Conditions applicable to this obligation. The company relies on controls supporting compliance with Articles 16(6), 17(1), 17(3), 20(4), and 23(2).

During the first half of the Evaluation Period, previously identified observations related to Articles 16(6), 17(1), and 17(3) remained unaddressed. As a result, the controls intended to support the enforcement of restrictions under Article 14(1) were not operating effectively throughout this period. We therefore conclude that these observations present a risk of material misstatement at the obligation level for the first half year.

Remediated:

In the second half of the Evaluation Period, the observation related to Article 16(6) was resolved. However, we identified observations concerning Articles 17(1) through 17(4). These are not considered material in relation to the entirety of Article 14(4), and as such, we conclude that they do not pose a risk of material misstatement at the obligation level.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements and identified that the Terms and Conditions as described under the 'Benchmark(s) used as provided by Amazon' are in scope for this obligation.
2. Identified that Amazon's controls, supporting the following control objective, are sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that Amazon acts 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.

3. Tested the processes and controls supporting the control objective above and identified that, except for the observations identified as described under 'Reason(s) for the conclusion', these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
- inquired with the control owners and were informed that the controls supporting the control objective above are controls related to the following Articles: 16(6), 20(4), 23(3), and 17(1) - 17(4); and
 - performed audit procedures for Articles 16(6), 20(4), 23(3), and 17(1) - 17(4) and determined that the controls were sufficiently designed and implemented; also, we did identify that the controls supporting the control objectives of the following Articles operated effectively throughout the Evaluation Period: 16(6), 20(4) and 23(3).

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Recommendations on specific measures:

Please refer to the recommendations provided for [Articles 17\(1\) - 17\(4\)](#).

Recommended timeframe to implement specific measures:

Please refer to the recommended timeframe provided for [Articles 17\(1\) - 17\(4\)](#).

Management comments:

Please refer to the management comments provided for Articles 17(1) - 17(4).

Obligation	Specified Requirements	Materiality threshold
14(5)	<p>Audit Criteria:</p> <p>Processes and controls are appropriately designed and they operate effectively in providing recipients of service with a concise, easily accessible, and machine-readable summary of the Terms and Conditions, including the available remedies and redress mechanisms, in a clear and unambiguous language.</p> <p>Benchmark(s) used as provided by Amazon:</p> <ul style="list-style-type: none"> – <i>Easily accessible:</i> displayed in the footer of the Store and accessible within one step from every page. – <i>Clear and unambiguous:</i> succinct, straightforward and in easily understandable language. – <i>Terms and Conditions relevant for this obligation:</i> the 'Amazon Services Europe Business Solutions Agreement' and the 'Conditions of Use.' Amazon considers the following hyperlinked pages to be in scope for the 'Conditions of Use': Finding products in the Amazon Store, Notices and Procedures for Making Claims of Rights Infringements, and Report an Issue with a Product, Content, or Product Page. 	<p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>
<p>Conclusion:</p> <p>Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.</p>		
<p>Audit procedures, results and information relied upon:</p> <p>1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements and observed that the Terms and Conditions as described under the 'Benchmark(s) used as provided by Amazon' were in scope for this obligation.</p>		

2. Observed that Amazon’s controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance to provide recipients of services with a concise, easily accessible, and machine-readable summary of the Terms and Conditions, including the available remedies and redress mechanisms, in clear and unambiguous language.
3. Tested the processes and controls supporting the control objective outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners;
 - inspected the ‘Conditions of Use’ and observed that a hyperlink was included that linked to the ‘Summary of the Conditions of Use’;
 - inspected the ‘Amazon Services Europe Business Solutions Agreement’ and observed that a hyperlink was included that linked to the ‘Summary of the Amazon Services Europe Business Solutions Agreement’;
 - inspected the ‘Amazon Services Europe Business Solutions Agreement’ and ‘Conditions of Use’, including the hyperlinks to the summaries, and observed that these were easily accessible, as they were accessible from the main page of the Store, in accordance with the benchmark as provided by Amazon and documented above;
 - inspected the ‘Summary of the Amazon Services Europe Business Solutions Agreement’ and ‘Summary of the Conditions of Use’ and observed that these were written in a clear and unambiguous manner, in accordance with the benchmark as provided by Amazon;
 - inspected the ‘Summary of the Amazon Services Europe Business Solutions Agreement’ and ‘Summary of the Conditions of Use’ and observed that these were presented in a machine-readable format (i.e., HTML);
 - inspected the ‘Summary of the Amazon Services Europe Business Solutions Agreement’ and ‘Summary of the Conditions of Use’ and observed that they included the available remedies and redress mechanisms.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation	Specified Requirements	Materiality threshold
14(6)	<p>Audit Criteria:</p> <p>Processes and controls are appropriately designed and they operate effectively to ensure that Terms and Conditions are published in the official languages of all the Member States in which Amazon offers its services.</p> <p>Benchmark(s) used as provided by Amazon:</p> <ul style="list-style-type: none"> – <i>Terms and Conditions relevant for this obligation: the ‘Amazon Services Europe Business Solutions Agreement’ and the ‘Conditions of Use’. Amazon considers the following hyperlinked pages to be in scope for the ‘Conditions of Use’: Finding products in the Amazon Store, Notices and Procedures for Making Claims of Rights Infringements, and Report an Issue with a Product, Content, or Product Page.</i> 	<p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>
<p>Conclusion:</p> <p>Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.</p> <p>Audit procedures, results and information relied upon:</p>		

1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements and observed that the Terms and Conditions as described under the 'Benchmark(s) used as provided by Amazon' were in scope for this obligation.
2. Observed that Amazon's controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that the Terms and Conditions are publicly available in an easily accessible and machine-readable format in the official languages of all the Member States in which Amazon EU Stores are located.
3. Tested the processes and controls supporting the control objective outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners and identified nine Amazon EU Stores in Europe: Amazon.fr, Amazon.de, Amazon.it, Amazon.es, Amazon.nl, Amazon.se, Amazon.com.be, Amazon.pl; and Amazon.ie;
 - inspected the 'Conditions of Use' and 'Amazon Services Europe Business Solutions Agreement' for each of these Stores and observed that these were publicly available and published in a machine-readable format in different EU languages, including the official languages of all the Member States in which Amazon EU Stores are located: French, German, Italian, Spanish, Dutch, Swedish, Polish; Irish and in addition to these languages, for most of the Stores, English;
 - observed that the 'Conditions of Use' and the 'Amazon Services Europe Business Solutions Agreement' were easily accessible, as they were accessible from the main page of the Store/Seller Central, in accordance with the benchmark provided by Amazon;
 - observed that the 'Conditions of Use' and the 'Amazon Services Europe Business Solutions Agreement' were presented in a machine-readable format (i.e., HTML).

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation: 15(1)	Specified Requirements: Audit criteria: Processes and controls are appropriately designed and operate effectively to ensure that following information is accurately presented in the transparency report: <ol style="list-style-type: none"> a) the number of orders received from Member States' authorities including orders issued in accordance with Articles 9 and 10, categorized by the type of illegal content concerned, the Member State issuing the order, and the median time needed to inform the authority issuing the order; b) the number of notices submitted in accordance with Article 16, categorized by the type of alleged illegal content concerned, the number of notices submitted by trusted flaggers, any action taken pursuant to the notices by differentiating whether the action was taken on the basis of the law or the Terms and Conditions of the provider, the number of notices processed by using automated means and the median time needed for taking the action; c) the content moderation engaged in at the provider's own initiative, including the use of automated tools, the measures taken to provide training and assistance to persons in charge of content moderation, the number and types of measures taken that affect the availability, visibility and accessibility of information provided by the recipients of the service and the recipients' ability to provide information through the service, and other related restrictions of the service; the information reported shall be categorized by the type of illegal content or violation of the Terms and 	Materiality threshold: Internal controls are not sufficiently designed and/or implemented or did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
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	<p>Conditions of the service provider, by the detection method and by the type of restriction applied;</p> <p>d) the number of complaints received through the internal complaint-handling systems in accordance with the provider's Terms and Conditions and, additionally, for providers of online platforms, in accordance with Article 20, the basis for those complaints, decisions taken in respect of those complaints, the median time needed for taking those decisions and the number of instances where those decisions were reversed;</p> <p>e) any use made of automated means for the purpose of content moderation, including a qualitative description, a specification of the precise purposes, indicators of the accuracy and the possible rate of error of the automated means used in fulfilling those purposes, and any safeguards applied.</p> <p>Benchmark(s) used as provided by Amazon:</p> <ul style="list-style-type: none"> - <i>Easily accessible</i>: accessible on a specific page created to display the report. - <i>Clear and easily comprehensible</i>: straightforward and easily understandable. 	
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Conclusion:

Positive with comments – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

Specifically for the transparency report covering the period January – June 2024, we identified the following:

- Amazon classifies illegal content based on its format (e.g., audio, image, product), which conflicts with KPMG's interpretation of Article 15(1)(a). KPMG's interpretation is that the article explicitly requires categorization to be based on the nature of the illegal content itself, such as non-compliant or counterfeit products, or the sale of goods and services that violate consumer protection laws.
- Amazon did not include the possible error rate in the transparency report, although a user can derive the error rate by inverting the accuracy rate.

In accordance with the Audit Implementation report and the related measures to implement the operational recommendations submitted to the European Commission, based on the audit report issued 29 August 2024, Amazon remediated both observations. We have tested this for the transparency report covering the period July – December 2024 and determined that Amazon complied with this Specified Requirement during this period.

Furthermore, for both transparency reports, we identified that:

- The present indicator of accuracy lacks comprehensive information on the methodology used to establish accuracy, such as the metrics used, the population classified, and the selection size over which accuracy was calculated.

None of these observations, however, do not lead to a risk of a material misstatement at the obligation level.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements.
2. Identified that Amazon's controls, supporting the following control objectives, are sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that Amazon makes publicly available, in a machine-readable format and in an easily accessible manner, at least once a year, clear, easily comprehensible reports on any content moderation engaged in during the relevant period.
 - Controls provide reasonable assurance that Amazon reports on the number of orders received from Member States' authorities including orders issued in accordance with Articles 9 and 10, categorized by the type of illegal content concerned, the Member State issuing the order, and the median time

needed to inform the authority issuing the order, or any other authority specified in the order, of its receipt, and to give effect to the order.

- Controls provide reasonable assurance that Amazon reports on the number of notices submitted in accordance with Article 16, categorized by the type of alleged illegal content concerned, the number of notices submitted by trusted flaggers, any action taken pursuant to the notices by differentiating whether the action was taken on the basis of the law or the Terms and Conditions of the provider, the number of notices processed by using automated means and the median time needed for taking the action.
 - Controls provide reasonable assurance that Amazon reports in a meaningful and comprehensible manner on information categorized by the type of illegal content or violation of the Terms and Conditions, by the detection method and by the type of restriction applied, about voluntary content moderation engaged in, including the use of automated tools, the measures taken to provide training and assistance to persons in charge of content moderation, the number and type of measures taken that affect the availability, visibility and accessibility of information provided by the recipients of the service and the recipients' ability to provide information through the service, and other related restrictions of the service.
 - Controls provide reasonable assurance that Amazon reports on the number of complaints received through the internal complaint-handling systems in accordance with the Terms and Conditions and, additionally, for providers of online platforms, in accordance with Article 20, the basis for those complaints, decisions taken in respect of those complaints, the median time needed for taking those decisions and the number of instances where those decisions were reversed.
 - Controls provide reasonable assurance that Amazon reports on any use of automated means for the purpose of content moderation, including a qualitative description, a specification of the precise purposes, indicators of the accuracy and the possible rate of error of the automated means used in fulfilling those purposes, and any safeguards applied.
3. Tested the processes and controls supporting the control objectives above and identified that, except for the observations identified as described under 'Reason(s) for the conclusion', these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
- inquired with the control owners and were informed that two transparency reports have been published during the Evaluation Period; we were also informed about the transparency reporting process that includes appropriate validation steps to meet the Specified Requirements;
 - inspected the transparency report webpage on which the reports can be downloaded and identified that reports are published in a machine-readable format (i.e., CSV). Moreover, a supplementary PDF is available;
 - inspected the transparency report webpage and identified that the transparency reports are easily accessible following the benchmark provided by Amazon;
 - inspected the workback plan that outlines the timeframes, publication method and roles and responsibilities and determined that senior stakeholders are involved in the transparency reporting process;
 - inspected the scoping document and determined that it covers requirements a) to e) of the audit criteria and identified that the calculation metrics logic was approved by senior leadership;
 - inspected, through one instance (i.e., metric in the transparency report), that validation steps are performed by Amazon to validate the completeness and accuracy of the metrics; we identified that the validation steps include a review from the data validation team (e.g., re-calculation and calculation logic review) as well as a review from the leadership team;
 - re-performed the validation steps for a random selection, for both transparency reports, and identified that the metrics as included in the transparency reports were complete and accurate;
 - inspected both transparency documents and identified that these are clear and easily comprehensible following the benchmark of Amazon.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

<p>Recommendations on specific measures:</p> <p>We recommend Amazon to further substantiate the logic used to calculate the accuracy indicators following Article 15(1)(e). *</p> <p><i>* Please note: The new 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, should take precedence over any recommendations made in this report.</i></p>	<p>Recommended timeframe to implement specific measures:</p> <p>Prior to the publication of the transparency report due in February 2026.</p>
<p>Management comments:</p> <p>Amazon will consider implementing KPMG’s recommendation on the specific measure. We will adopt the approach set out in the Template for Transparency Reporting on Article 15(1)(e).</p>	

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

<p>Obligation: 16(1)</p>	<p>Specified Requirements:</p> <p>Audit Criteria:</p> <p>Processes and controls are appropriately designed and operate effectively to allow any individual or entity to notify Amazon of the presence on their service of specific items of information that the individual or entity considers to be illegal content. Those mechanisms shall be easy to access and user friendly and shall allow for the submission of notices exclusively by electronic means.</p> <p>Benchmark(s) used as provided by Amazon:</p> <ul style="list-style-type: none"> - <i>Easy to access:</i> within five clicks from any page of the Store. - <i>User friendly:</i> easily understandable to users. 	<p>Materiality threshold:</p> <p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>
<p>Conclusion:</p> <p>Positive with comments – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.</p> <p>Reason(s) for the conclusion:</p> <p>We identified that it is not possible to notify Amazon about the presence of illegal content on their platform without having an Amazon user account. This means that individuals or entities that identify illegal content must first create a user account on the Store, before they can notify Amazon about the presence of the illegal content, thereby negatively affecting the ‘accessibility’ of the notice mechanism.</p> <p>Moreover, we identified that for one (i.e., to report illegal content presented via Amazon profile/influencer pages) out of the five intake mechanisms, the functionality (‘button’) does not show when users are not logged in while they can see the content on the Store. Therefore, users are not made aware of the possibilities to report illegal content using the notice intake mechanisms.</p> <p>These observations, however, do not lead to a risk of a material misstatement at the obligation level.</p> <p>Audit procedures, results and information relied upon:</p> <ol style="list-style-type: none"> 1. Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements. 2. Identified that Amazon’s controls, supporting the following control objectives, are sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> • Put in place mechanisms to allow any individual or entity to notify Amazon of the presence on the Amazon EU Store of specific items of information that the individual or entity considers to be illegal content. • Ensure that the mechanisms are (a) easy to access and user-friendly, and (b) allow for the submission of notices exclusively by electronic means. 		

3. Tested the processes and controls supporting the control objectives above and identified that, except for the observation identified as described under 'Reason(s) for the conclusion', these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners and were informed that Amazon has five different ways to inform Amazon of the presence of illegal content; we were informed that for all these five intake mechanism, the recipient of the service has to log-in to the Amazon platform to submit a notice;
 - inspected through one instance, for each of the following five different notice intake mechanisms the processes and the technical functionalities of submitting, and identified that individuals or entities are able to: 1) report illegal content related to products; 2) report illegal content presented via advertisements; 3) report illegal content presented via Amazon profile/influencer pages; 4) report infringements via the Amazon's report infringement form; and 5) report child sexual abuse materials (CSAM) via the report child sexual abuse material anonymously; and
 - inspected, through one instance for each of the following five different notice intake mechanisms, that these functionalities are easy to access, user-friendly, and that the submission allows exclusively electronic means following the benchmarks provided by Amazon and documented above.
4. Tested relevant General IT Controls, specifically change management controls and identity access management controls, and determined that the relevant IT systems and functionalities that support the (automated) controls were implemented and operating effectively throughout the Evaluation Period.
5. Tested that the submitted notices are processed to the notice management systems by means of an interface that is monitored for exceptions, and that identified exceptions are processed timely by Amazon.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Recommendations on specific measures:

We recommend that Amazon assesses whether accessibility of the functionality to notify Amazon about the presence of illegal content on the Store can be made available to users and entities that do not have an Amazon user account or are not logged in, thereby increasing the accessibility of the notice mechanisms. Moreover, we recommend Amazon to make all the intake mechanism functionalities to report illegal content visible on the Store for users that are not logged in.

Recommended timeframe to implement specific measures:

1 September 2025 to 31 December 2025

Management comments:

Amazon has assessed whether to extend the accessibility of the notification functionality to users that do not have an Amazon user account, as suggested in the recommendation. We have concluded that Amazon's current mechanisms are appropriate and align with the requirements of Article 16(1) because:

- 1 the ease and accessibility of both setting up an account and subsequent login aligns with the Article 16(1) requirement for an "easy to access and user-friendly" notice and action mechanism; and
- 2 the requirement for users to log in prior to using these mechanisms is crucial to protect against misuse and maintain a safe and efficient notice and action mechanism.

All of Amazon's intake mechanisms are visible to all users, with the exception of one intake mechanism aimed at content creators and influencers. We will review whether this intake mechanism should be made visible to all logged out users.

Obligation:
16(2)

Specified Requirements:

Audit Criteria:

Processes and controls are appropriately designed and operate effectively to facilitate the submission of sufficiently precise and adequately substantiated notices containing the following elements:

- f) a sufficiently substantiated explanation of the reasons why the individual or entity alleges the information in question to be illegal content;
- g) 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

Materiality threshold:

Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.

	<p>of the illegal content adapted to the type of content and to the specific type of hosting service;</p> <p>h) 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 offences referred to in Articles 3 to 7 of Directive 2011/93/EU (on combating the sexual abuse and sexual exploitation of children and child pornography, referred to as CSAM);</p> <p>i) 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.</p>	
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Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements.
2. Identified that Amazon’s controls, supporting the following control objectives, are sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that Amazon ensures that the mechanisms referred to in Article 16(1) facilitate the submission of notices containing all of the elements set out in Article 16(2), points (a) to (d).
3. Tested the processes and controls supporting the control objectives above and identified that except for the observation identified as described under ‘Reason(s) for the conclusion’, these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners and were informed that Amazon has five different ways to inform Amazon of the presence of illegal content;
 - inspected through one instance, for each of the following five notice intake mechanisms the processes and the technical functionalities of submitting, and identified that individuals or entities are able to: 1) report illegal content related to products; 2) report illegal content presented via advertisements; 3) report illegal content presented via Amazon profile/influencer pages; 4) report infringements via the Amazon’s report infringement form; and 5) report child sexual abuse materials (CSAM) via the report child sexual abuse material anonymously; and
 - inspected through one instance, for each of the following five different notice intake mechanisms, that these functionalities allow individuals or entities, to submit notices with the following data:
 - a) a sufficiently substantiated explanation of the reason via an open text box to provide why the individual or entity alleges the information in question to be illegal content;
 - b) the exact location of that information (the Amazon Standard Identification Number of URL) is automatically determined since the notice mechanism is triggered from the page that contains the potential illegal content;
 - c) the name and e-mail address of the individual or entity submitting the notice are automatically determined since a user must have an Amazon account and log in to submit a notice (see obligation 16.1); also we confirmed that CSAM content can be reported without providing this information; and
 - d) 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 via a checkbox.
4. Tested relevant General IT Controls, specifically change management controls and identity access management controls, and determined that the relevant IT systems and functionalities that support the (automated) controls were implemented and operating effectively throughout the Evaluation Period.
5. Tested that the submitted notices are processed to the notice management systems by means of an interface that is monitored for exceptions and that identified exceptions are processed timely by Amazon.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation: 16(4)	Specified Requirements: Audit criteria: Processes and controls are appropriately designed and operate effectively to ensure that when Amazon has the electronic contact information of the individual or entity that submitted the notice, Amazon sends without undue delay a confirmation of the receipt of the notice to that individual or entity. Benchmark(s) used as provided by Amazon: <ul style="list-style-type: none"> - <i>Without undue delay:</i> occurring within [Confidential] [Confidential], with the timeframe depending on (i) the subject matter of the notice and (ii) the steps required in order to diligently process the notice. 	Materiality threshold: Internal controls are not sufficiently designed and/or implemented or did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
<p>Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.</p> <p>Audit procedures, results and information relied upon:</p> <ol style="list-style-type: none"> 1. Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements. 2. Identified that Amazon’s controls, supporting the following control objective, are sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> • Controls provide reasonable assurance that where the notice contains the electronic contact information of the individual or entity that submitted it, a confirmation of receipt of the notice is sent to that individual or entity without undue delay. 3. Tested the processes and controls supporting the control objective above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have: <ul style="list-style-type: none"> • inquired with the control owners and were informed that Amazon offers five distinct mechanisms for reporting illegal content; we were also told that each of these mechanisms promptly sends a confirmation of receipt once a service recipient submits a notice; and • inspected through one instance, for each of the following five notice intake mechanisms the processes and technical functionalities of confirmation of receipt of notice: 1) report illegal content related to products; 2) report illegal content presented via advertisements; 3) report illegal content presented via Amazon profile/influencer pages; 4) report infringements via the Amazon’s report infringement form; and 5) report child sexual abuse materials (CSAM) via the report child sexual abuse material anonymously; we determined that notice submitters received the confirmation ‘without undue delay’ following the benchmark provided by Amazon and documented above. 4. Tested relevant General IT Controls, specifically change management controls and identity access management controls, and determined that the relevant IT systems and functionalities that support the (automated) controls were implemented and operating effectively throughout the Evaluation Period. <p>Changes to the audit procedures and/or systems and functionalities during the audit: N/A</p>		

Obligation: 16(5)	Specified Requirements: Audit criteria: Processes and controls are appropriately designed and operate effectively to notify, without undue delay, the individual or entity of Amazon’s decision in respect of the information to which the notice relates, providing information on the possibilities for redress in respect of that decision. Benchmark(s) used as provided by Amazon:	Materiality threshold: Deviations over 5% where cases do not meet the Specified Requirements.
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- *Without undue delay*: Occurring within [Confidential], with the timeframe depending on (i) the subject matter of the notice and (ii) the steps required in order to diligently process the notice.

Conclusion:

Negative – In our opinion, except for the effects of the material non-compliance described in the following paragraph, the Specified Requirements are met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

As part of our random sample, we identified specific instances where Amazon did not provide information on the available options for redress, when notifying the individual or entity of its decision regarding the content referenced in the notice.

Audit procedures, results and information relied upon:

1. Conducted walk-throughs with all teams involved in the 'notice and action' process to understand the processes and controls in place to meet the Specified Requirements, and identified that Amazon has comprehensive controls and standard operating procedures (SOP) in place that are specific for each team involved.
2. Inspected the design of SOP in place per team related to the 'notice and action process' and identified that these included appropriate steps to meet the Specified Requirements. Furthermore, we reviewed the control frameworks for each team and identified that homogenous processes, systems, and controls are in place for selected teams. Based on our observations, we decided to perform substantive procedures instead of control test procedures for each unique group of teams, due to the complexity of Amazon's internal control environment and for efficiency purposes. We have identified five unique processes that we have tested using substantive procedures. We have tested processes associated with the five notice intake mechanisms using substantive procedures.
3. For each of the processes, associated with the five intake notice intake mechanisms, through one instance, we identified that Amazon notified, 'without undue delay' following the benchmark of Amazon as described above, the individual or entity of its decision including i) the information to which the notice relates and ii) the possibilities for redress, in respect of that decision.
4. For each of the processes, associated with the five intake notice intake mechanisms, we reviewed a random selection of cases where Amazon took a decision about specific items of information that it considers illegal on the EU Store and identified that Amazon, except for the observations identified as described under 'Reason(s) for the conclusion', notified 'without undue delay' following the benchmark of Amazon as described above, the individual or entity of its decision including i) the information to which the notice relates; and ii) the possibilities for redress, in respect of that decision.

Changes to the audit procedures and/or systems and functionalities during the audit:

We performed substantive procedures instead of control test procedures due to the complexity of Amazon's internal control environment and for efficiency purposes.

Recommendations on specific measures:

We recommend that Amazon to review all templates used to notify individuals or entities of decisions, to ensure they include the information required under Article 16(5) of the Act.

Recommended timeframe to implement specific measures:

1 September 2025 to 31 December 2025

Management comments:

While the current audit has identified areas for further improvement, Amazon continues to enhance its decision notification processes and controls, including incorporating options for redress where applicable. We acknowledge these findings and are actively conducting a review to strengthen our control environment in the upcoming audit period.

Obligation: Specified Requirements:
16(6) *Audit criteria:*

Materiality threshold:

Processes and controls are appropriately designed and operate effectively to ensure that Amazon shall process any notices that they receive under the mechanisms referred to in Article 16(1) and take its decisions in respect of the information to which the notice relates, in a timely, diligent, non-arbitrary and objective manner. Where Amazon uses automated means for that processing or decision-making, they shall include information on such use in the notification referred to in Article 16(5).

Deviations over 5% where cases do not meet the Specified Requirements.

Benchmark(s) used as provided by Amazon:

- *Timely*: occurring within [Confidential], with the timeframe depending on (i) the subject matter of the notice and (ii) the steps required in order to diligently process the notice.
- *Automated means*: a process carried out entirely without human input or intervention.
- *Diligent, non-arbitrary and objective manner*: handle notices in a diligent, non-arbitrary, and objective manner as detailed in applicable standard operating procedures.

Conclusion:

Conclusion	For Period	Comments
Negative	01-07-2024 – 31-12-2024	
Positive with comments	01-01-2025 – 30-06-2025	Observation mitigated during the Evaluation Period

In our opinion, except for the effects of the material non-compliance described in the following paragraph, the Specified Requirements are met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

During the first half of the Evaluation Period, previously identified observations related to Article 16(6) remained unaddressed. As a result, the controls intended to support that Amazon shall process any notices that they receive under the mechanisms referred to in Article 16(1) and take its decisions in respect of the information to which the notice relates, in a timely, diligent, non-arbitrary and objective manner, were not operating effectively throughout this period. We therefore conclude that these observations present a risk of material misstatement at the obligation level for the first half year.

Remediated:

In accordance with the Audit Implementation report and the related measures to implement the operational recommendations submitted to the European Commission, based on the audit report issued 28 August 2024, Amazon remediated the observations. We have tested the operating effectiveness of the process covering the period January – June 2025 and determined that Amazon complied with this Specified Requirement during this period.

Moreover, we identified that Amazon set its benchmark for 'timely, concerning informing notice submitters of the receipt of the notice, to ' [Confidential] '. We identified that this benchmark is not as ambitious as industry better practices or the actual implemented process, which automatically sends a confirmation upon receipt of the notice. This last observation, however, does not lead to a risk of a material misstatement at the obligation level.

Audit procedures, results and information relied upon:

1. Conducted walk-throughs with all teams involved in the 'notice and action' process to understand the processes and controls in place to meet the Specified Requirements and identified that Amazon has comprehensive controls and standard operating procedures (SOP) in place that are specific for each team involved.
2. Inspected the design of SOP in place per team related to the 'notice and action process' and identified that these included appropriate steps to meet the Specified Requirements. Furthermore, we reviewed the control frameworks for each team and identified that homogenous processes, systems, and controls are in place for selected teams. Based on our observations, we decided to perform substantive procedures instead of control test procedures for each unique group of teams, due to the complexity of Amazon's internal control environment and for efficiency purposes. We have identified five unique processes that we have tested using substantive procedures.

3. For each of the five processes, through one instance, we identified that Amazon took its decision in a timely, diligent, non-arbitrary and objective manner following the applicable SOP; where Amazon used automated means for that processing or decision-making, they included that information on such use in the notification.
4. For each of the five processes, we reviewed a random selection of notices where Amazon took a decision about specific items of information that it considered illegal on the EU Store or incompatible with their Terms and Conditions on the EU Store and identified that:
 - a) the decisions were made in a diligent, non-arbitrary and objective manner following the relevant SOP;
 - b) the decisions were made in a timely manner, following the relevant SOP and the benchmark as provided by Amazon; and
 - c) where Amazon uses automated means for that processing or decision-making, they included information on such use in the notification referred to in Article 16(5).

Changes to the audit procedures and/or systems and functionalities during the audit:

We performed substantive procedures instead of control test procedures due to the complexity of Amazon's internal control environment and for efficiency purposes.

Recommendations on specific measures:

We recommend that Amazon re-evaluate the [Confidential] by reviewing industry best practices and aligning it with internal SLAs for case handling across different teams.

Recommended timeframe to implement specific measures:

1 September 2025 to 31 December 2025

Management comments:

Amazon has reviewed and is content with its audit benchmarks, noting that it is in line with industry practice. Our internal SLAs often meet or exceed industry best practice; however the [Confidential] SLA remains appropriate for complex matters.

Obligation	Specified Requirements:	Materiality threshold:
17(1), 17(2), 17(3) and 17(4)	<p>Audit Criteria:</p> <p>Processes and controls are appropriately designed and operate effectively to ensure that Amazon provides a clear and specific statement of reasons to any affected recipients of the service for any of the following restrictions imposed on the ground that the information provided by the recipient of the service is illegal content or incompatible with their Terms and Conditions:</p> <ol style="list-style-type: none"> a) any restrictions of the visibility of specific items of information provided by the recipient of the service, including removal of content, disabling access to content, or demoting content; b) suspension, termination, or other restriction of monetary payments; c) suspension or termination of the provision of the service in whole or in part; d) suspension or termination of the recipient of the service's account. <p>The above shall only apply where the relevant electronic contact details are known to Amazon. It shall apply at the latest from the date that the restriction is imposed, regardless of why or how it was imposed. The above shall not apply where the information is deceptive high-volume commercial content.</p> <p>The statement of reasons referred to above shall at least contain the following information:</p> <ol style="list-style-type: none"> i. information on whether the decision entails 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 to that information, or imposed other 	<p>Materiality threshold:</p> <p>Deviations over 5% where cases do not meet the Specified Requirements.</p>

- measures referred to in Article 17(1) with regard to the information, and, where relevant, the territorial scope of the decision and its duration;
- ii. 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 in accordance with Article 16 or based on voluntary own-initiative investigations and, where strictly necessary, the identity of the notifier;
 - iii. 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;
 - iv. where the decision concerns allegedly illegal content, a reference to the legal ground relied on and explanations as to why the information is considered to be illegal content on that ground;
 - v. where the decision is based on the alleged incompatibility of the information with the Terms and Conditions of the provider of hosting services, a reference to the contractual ground relied on and explanations as to why the information is considered to be incompatible with that ground;
 - vi. clear and user-friendly information on the possibilities for redress available to the recipient of the service in respect of the decision, in particular, where applicable through internal complaint-handling mechanisms, out-of-court dispute settlement and judicial redress.

This information shall be clear and easily comprehensible and as precise and specific as reasonably possible under the given circumstances. The information shall, in particular, be such as to reasonably allow the recipient of the service concerned to effectively exercise the possibilities for redress referred to in point (vi).

Benchmark(s) used as provided by Amazon:

- *Clear and specific*: straightforward and unambiguous.
- *Deceptive high-volume commercial content*: inauthentic use of the EU Store including the use of bots or fake or compromised accounts or other deceptive uses of the EU Store.
- *Clear and user-friendly*: straightforward information that is easily understandable.
- *Clear and easily comprehensible*: straightforward and easily understandable.

Conclusion:

Negative – In our opinion, except for the effects of the material non-compliance described in the following paragraph, the Specified Requirements are met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

We were informed by Amazon that in the first half of the Evaluation Period, the observations of the previous audit period were not remediated yet in accordance with the timeline established in the Audit Implementation report submitted by Amazon to the Commission:

- a) Amazon did not provide specific legal ground for restrictions imposed (i.e., point (iv) of the Specified Requirements); or
- b) Amazon did not provide information on use of automated means (i.e., point (iii) of the Specified Requirements).

We therefore only performed audit procedures, including a random selection of statement of reasons, for the second half of the Evaluation Period (01-01-2025 – 30-06-2025). As part of this random selection, we identified specific instances (> 5% materiality) where Amazon did not provide information on the use of automated means in the decision process.*

* Due to this material observation, we did not perform further testing for the remainder of the randomly selected samples.

Audit procedures, results and information relied upon:

1. Conducted walk-throughs with all teams involved in the 'statement of reasons' process to understand the processes and controls in place to meet the Specified Requirements and identified that Amazon has comprehensive processes and controls in place that is specific for each team involved.
2. We reviewed the control frameworks for each team and identified that homogenous processes, systems, and controls are in place for selected teams. Based on our observations, we decided to perform substantive procedures instead of control test procedures for each unique group of teams, due to the complexity of Amazon's internal control environment and for efficiency purposes. We have identified twelve unique groups that we have tested using substantive procedures.
3. We identified, for each of the twelve unique groups, through one instance, that a statement of reasons template is in place for each of the restrictions imposed as described in points (a) to (d) of the Specified Requirements.
4. We reviewed a random selection of statement of reasons, for each of the twelve groups, where Amazon took a decision about specific items of information that it considers illegal on the EU Store; and identified exceptions for > 5% of the selection (above materiality). For specific instances, we have identified that:
 - a) Amazon did not provide information on use of automated means (i.e., point (iii) of the Specified Requirements).

Changes to the audit procedures and/or systems and functionalities during the audit:

We performed substantive procedures instead of control test procedures due to the complexity of Amazon's internal control environment and for efficiency purposes. Moreover, we only performed audit procedures for the second half of the Evaluation Period as we were informed by Amazon that exceptions noted in the previous audit period were remediated per 01-01-2025.

Recommendations on specific measures:

We recommend Amazon to reduce the complexity of its internal control environment by consolidating controls of teams for which systems and processes are homogenous. Moreover, we recommend Amazon to strengthen its statement of reasons processes and controls to ensure that the following information is provided to recipients of the service:

- a) 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.

Recommended timeframe to implement specific measures:

1 September 2025 to 31 December 2025

Management comments:

Amazon has taken significant steps to streamline and improve our statement of reasons processes and controls. This includes reviewing our processes and controls to ensure that statements of reasons provide specific legal grounds for the relevant restrictions imposed. Nonetheless we note that the current audit has identified opportunities for further improvement and consolidation of our control environment. We are currently undertaking a further review and plan to strengthen certain controls in the next audit period.

Obligation	Specified Requirements	Materiality threshold
18(1)	<p>Audit Criteria:</p> <p>Processes and controls are appropriately designed and they operate effectively in enabling Amazon – when Amazon becomes 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 – to promptly inform law enforcement or judicial authorities of the Member State or the Member States concerned of its suspicions and to provide all relevant information available.</p> <p>Benchmark(s) used as provided by Amazon:</p> <ul style="list-style-type: none"> – Promptly: [Confidential] 	<p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>

Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.*

* Since there were no occurrences during the Evaluation Period, we only assessed the design, and we did not perform any test procedures on the implementation and operating effectiveness.

Audit procedures, results and information relied upon:

1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements.
2. Observed that Amazon’s controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that when Amazon becomes 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, it promptly informs law enforcement or judicial authorities of the Member State or the Member States concerned of its suspicions and provides all relevant information available.
3. Tested the processes and controls supporting the control objective outlined above and observed that these were suitably designed. As part of our audit procedures, we have:
 - inquired with the control owners and were informed that Amazon follows its standard operating procedure (SOP) to inform law enforcement or judicial authorities of the Member State or the Member States concerned as soon as it has suspicions 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.
 - inspected the design of a specific SOP in place related to the notification of suspicions of criminal offenses and determined that this was appropriate to meet the Specified Requirements;
 - inspected various content moderation cases as part of Article 16 and Article 20 and determined that content moderators do have sufficient experience to identify potential content that involves criminal offense involving a threat to the life or safety of a person or persons;
 - verified that prewritten templates are in place for emails that would be used in case Amazon has a suspicion of a criminal offense and needs to inform law enforcement or judicial authorities of the Member State or Member States of all relevant information;
 - inspected all the notifications of suspicions of criminal offenses extracted from the ticketing system and determined that no occurrence took place in the Evaluation Period. This means that no ticket was raised to the investigations team that handles potential suspicions of criminal offense cases.
 - verified that the [Confidential] reviews and confirms that the content of the contact list, including the law enforcement or judicial authorities of the Member States that can be contacted, is accurate and up-to-date. The review includes the [Confidential]. We determined that this review was conducted in the Evaluation Period.
 - observed that Amazon tests the procedures annually, and, based on observations of the test results in inquiries with the people involved, that the test was successfully conducted following the SOP.
 - inspected a selection of notifications under Articles 16 and 20 and confirmed that none of these instances should have triggered the process for dealing with a suspicion that a criminal offense involving a threat to the life or safety of a person or persons took place on the Amazon EU Store.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation	Specified Requirements	Materiality threshold
18(2)	<p>Audit Criteria:</p> <p>Processes and controls are appropriately designed and they operate effectively in order to enable Amazon – when Amazon cannot identify with reasonable certainty the Member State concerned – to inform law enforcement authorities of the Member State in which it is established or where its legal representative resides or is established or Europol, or both.</p>	<p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>

Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.*

* Since there were no occurrences during the Evaluation Period, we only assessed the design, and we did not perform any test procedures on the implementation and operating effectiveness.

Audit procedures, results and information relied upon:

1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements.
2. Observed that Amazon’s controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that when Amazon cannot identify with reasonable certainty the Member State concerned, it informs Europol.
3. Tested the processes and controls supporting the control objective outlined above and observed that these were suitably designed. As part of our audit procedures, we have:
 - inquired with the control owners;
 - inspected the design of specific standard operating procedures (SOP) in place related to the notification of suspicions of criminal offenses and determined that, when Amazon cannot identify with reasonable certainty the Member State concerned, it will send the information to the Member State in which the EU Store is established (Luxembourg) and to Europol;
 - inspected all the notifications of suspicions of criminal offenses extracted from the ticketing system and determined that no occurrence took place in the Evaluation Period. This means that no ticket was raised to the investigations team that handles potential suspicions of criminal offense cases;
 - observed that Amazon tests the procedures annually; and, based on observations of the test results in inquiries with the people involved, that the test was successfully conducted following the SOP. We noted that the test process included a step to confirm whether Europol should be contacted in case Amazon cannot identify, with reasonable certainty, the Member State concerned;
 - verified that the [Confidential] reviews and confirms that the content of the contact list, including the law enforcement or judicial authorities of the Member States that can be contacted, is accurate and up-to-date. The review includes [Confidential]. We determined that this review was conducted in the Evaluation Period.
 - inspected a selection of notifications under Articles 16 and 20 and confirmed that none of these instances should have triggered the process for dealing with a suspicion that a criminal offense involving a threat to the life or safety of a person or persons took place on the Amazon EU Store.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation	Specified Requirements	Materiality threshold
20(1) and 20(2)	<p>Audit Criteria:</p> <p>Processes and controls are appropriately designed and they operate effectively to provide recipients of service, including individuals or entities that have submitted a notice, for a period of at least six months* with access to an effective internal complaint-handling system that enables them to lodge complaints, electronically and free of charge, against the decision taken by Amazon upon the receipt of a notice or against the following decisions taken by Amazon on the grounds that the information provided by the recipients constitutes illegal content or is incompatible with its Terms and Conditions:</p> <ol style="list-style-type: none"> a) decisions whether or not to remove or disable access to or restrict visibility of the information; b) decisions whether or not to suspend or terminate the provision of the service, in whole or in part, to the recipients; 	<p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>

	<p>c) decisions whether or not to suspend or terminate the recipients' account;</p> <p>d) decisions whether or not to suspend, terminate or otherwise restrict the ability to monetize information provided by the recipients.</p> <p><i>*The period of at least six months referred to above shall start on the day on which the recipient of the service is informed about the decision in accordance with Article 16(5) or Article 17.</i></p>	
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Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements.
2. Observed that Amazon's controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls give reasonable assurance that Amazon provides recipients of the service, including individuals or entities that have submitted a notice, with access to an effective, electronic internal complaint-handling system – free of charge – that enables the recipient to lodge complaints against decisions taken by Amazon on receipt of a notice, or decisions listed in Article 20(1), points (a) to (d), taken by Amazon on the grounds that the information provided by the recipients constitutes illegal content or is incompatible with its Terms and Conditions, for a period of at least six months following the relevant decision. The period of at least six months referred to in Article 20(1) starts on the day on which the recipient of the service is informed about the decision in accordance with Article 16(5) or Article 17.
3. Tested the processes and controls supporting the control objective outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners and we were informed that there are different types of complaint intake mechanisms to submit complaints against i) the decision taken by Amazon upon the receipt of a notice or ii) decisions taken by Amazon on the grounds that the information provided by the recipients constitutes illegal content or is incompatible with its Terms and Conditions. We were informed that these intake mechanisms were free of charge and accessible for a period of at least six months.
 - inspected, through one instance, the processes and technical functionalities for each of the different complaint intake mechanisms, and confirmed that these meet the Specified Requirements, specifically points (a) to (d), and that they are free of charge and accessible for a period of at least six months;
 - verified, through one instance, that individuals or entities, when their account is suspended, can submit complaints by means of an email address that is provided upon receiving information about the decision to suspend their account; and
 - observed, by assessing the code configuration, that for each of the intake mechanisms, individuals and entities can submit complaints for at least six months following the decision.
4. Tested relevant General IT Controls, specifically change management controls and identity access management controls, and determined that the relevant IT systems and functionalities that support the (automated) controls were implemented and operating effectively throughout the Evaluation Period.
5. Performed tests to verify that the submitted complaints were processed through the complaints management systems by means of an interface that was monitored for exceptions, and that identified exceptions were processed timely by Amazon.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation	Specified Requirements	Materiality threshold
20(3)	<i>Audit Criteria:</i>	

	<p>Processes and controls are appropriately designed and they operate effectively to ensure that Amazon’s internal complaint-handling systems are easy to access, user-friendly and that they enable and facilitate the submission of sufficiently precise and adequately substantiated complaints.</p> <p>Benchmark(s) used as provided by Amazon:</p> <ul style="list-style-type: none"> – <i>Easy to access and user-friendly:</i> accessible via a direct link provided in the statement of reasons or via instructions set out in the statement of reasons. 	<p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>
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Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements.
2. Observed that Amazon’s controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that Amazon ensures its internal complaint-handling systems are easy to access, user-friendly, and that they enable and facilitate the submission of sufficiently precise and adequately substantiated complaints.
3. Tested the processes and controls supporting the control objective outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners and were informed that all of the intake mechanisms referred to in Article 20(1) are easy to access, user-friendly and that they enable and facilitate the submission of sufficiently precise and adequately substantiated complaints;
 - inspected, through one instance and as part of our audit procedures for Article 20(1), the processes and technical functionalities for individuals and entities to submit complaints for all different types of complaint intake mechanisms and observed that these were easy to access and user-friendly, in accordance with the benchmark as provided by Amazon and described above as part of the Specified Requirements;
 - inspected, through one instance, for each of the complaint intake mechanisms, the processes, and technical functionalities for individuals and entities to submit complaints and observed that the mechanisms facilitate the submission of sufficiently precise and adequately substantiated complaints, i.e., giving individuals and entities the option to use free text boxes and/or upload additional documents.
4. Tested relevant General IT Controls, specifically change management controls and identity access management controls, and determined that the relevant IT systems and functionalities that support the (automated) controls had been implemented and were operating effectively throughout the Evaluation Period.
5. Performed tests to verify that the submitted complaints were processed through the complaints management systems by means of an interface that was monitored for exceptions, and that identified exceptions were processed timely by Amazon.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

<p>Obligation 20(4)</p>	<p>Specified Requirements: <i>Audit criteria:</i> Processes and controls are appropriately designed and operate effectively to ensure that Amazon handles complaints submitted through their internal complaint-handling system in a timely, non-discriminatory, diligent, and non-arbitrary manner. Where a complaint contains sufficient grounds for Amazon to consider</p>	<p>Materiality threshold: Deviations over 5% where cases do not meet the Specified Requirements.</p>
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that its decision not to act upon the notice is unfounded, or that the information to which the complaint relates is not illegal and is not incompatible with its Terms and Conditions or contains information indicating that the complainant's conduct does not warrant the measure taken, Amazon shall reverse its decision referred to in Article 20(1) without undue delay.

Benchmark(s) used as provided by Amazon:

- *Timely*: occurring within [Confidential], with the timeframe depending on (i) the subject matter of the notice and (ii) the steps required in order to diligently process the notice.
- *Non-discriminatory, diligent, and non-arbitrary*: handle complaints in a fair, thorough, and reasoned manner as detailed in applicable standard operating procedures.

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted walk-throughs with all teams involved in the 'internal complaint-handling' process to understand the processes and controls in place to meet the Specified Requirements and identified that Amazon has a comprehensive control framework and standard operating procedures (SOP) in place that are specific for each team involved.
2. Inspected the design of the SOP in place per team and identified that these included appropriate steps to meet the Specified Requirements. Furthermore, we reviewed the control frameworks for each team and identified that homogenous processes, systems, and controls are in place for selected teams. Based on our observations, we decided to perform substantive procedures instead of control test procedures for each unique group of teams, due to the complexity of Amazon's internal control environment and for efficiency purposes. We have tested processes associated with the unique types of intake mechanisms using substantive procedures.
3. Inspected for each of the processes associated with the unique types of intake mechanisms, through one instance, that Amazon handled the complaint submitted through their internal complaint-handling system in a timely, non-discriminatory, diligent, and non-arbitrary manner following the benchmark as provided by Amazon and described as part of the Specified Requirements.
4. For each of the processes associated with the unique types of intake mechanisms, reviewed a random selection of submitted complaints where Amazon decided, as referred to in Article 20(1), and identified that:
 - a) the decisions were made in a diligent, non-arbitrary and objective manner following the relevant SOP; and
 - b) the decisions were made in a timely manner, following the relevant SOP and the benchmark as provided by Amazon.

Changes to the audit procedures and/or systems and functionalities during the audit:

We performed substantive procedures instead of control test procedures due to the complexity of Amazon's internal control environment and for efficiency purposes.

Obligation 20(5)	Specified Requirements: Audit criteria: Processes and controls are appropriately designed and operate effectively to ensure that Amazon shall inform complainants without undue delay of their reasoned decision in respect of the information to which the complaint relates and of the possibility of out-of-court dispute settlement provided in Article 21 and other available possibilities for redress.	Materiality threshold: Deviations over 5% where cases do not meet the Specified Requirements.
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* Please note: The development of the DSA out-of-court dispute settlement bodies process envisaged by Article 21 of the Act is still in its early stages and is a work in progress at EC level. Also, the Commission has not yet published a list of appointed out-of-court dispute settlement bodies under Article 21(8) during the Evaluation Period. Therefore, we have not tested the specific obligation to inform about the possibilities to resolve disputes by selecting an out-of-court dispute settlement body.

Benchmark(s) used as provided by Amazon:

- Without undue delay: occurring within [Confidential], with the timeframe depending on (i) the subject matter of the notice and (ii) the steps required in order to diligently process the notice.

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted walk-throughs with all teams involved in the 'internal complaint-handling' process to understand the processes and controls in place to meet the Specified Requirements and identified that Amazon has a comprehensive control framework and standard operating procedures (SOP) in place that are specific for each team involved.
2. Inspected the design of SOP in place per team related to the 'internal complaint-handling' process and identified that these included appropriate steps to meet the Specified Requirements. Furthermore, we reviewed the control frameworks for each team and identified that homogenous processes, systems, and controls are in place for selected teams. Based on our observations, we decided to perform substantive procedures instead of control test procedures for each unique group of teams, due to the complexity of Amazon's internal control environment and for efficiency purposes. We have tested processes associated with the unique types of intake mechanisms using substantive procedures.
3. For each of the processes associated with the unique types of intake mechanisms, through one instance, identified that Amazon informed individuals and entities without undue delay, following the benchmark as provided by Amazon and documented above as part of the Specified Requirements, of:
 - a) their reasoned decision in respect of the information to which the complaint relates; and
 - b) of the possibility of out-of-court dispute settlement provided in Article 21 and other available possibilities for redress.
4. For each of the processes associated with the unique types of intake mechanisms, reviewed a random selection of submitted complaints where Amazon decided, as referred to in Article 20(1), and identified that individuals and entities were informed about Amazon's decision without undue delay, following the benchmark as provided by Amazon and documented above as part of the Specified Requirements. Also, we identified that complaints included points (a) and (b) of step 3.
5. We confirmed, after the Evaluation Period, that there were no significant changes in the design or operation of the controls in the period between testing the operating effectiveness of the controls and the end of the Evaluation Period.

Changes to the audit procedures and/or systems and functionalities during the audit:

We performed substantive procedures instead of control test procedures due to the complexity of Amazon's internal control environment and for efficiency purposes.

Obligation 20(6)	<p>Specified Requirements:</p> <p>Audit criteria:</p> <p>Processes and controls are appropriately designed and operate effectively to ensure that the decisions, referred to in 20(5), are taken under the supervision of qualified staff, and not solely on the basis of automated means.</p> <p>Benchmark(s) used as provided by Amazon:</p>	<p>Materiality threshold:</p> <p>Deviations over 5% where cases do not meet the Specified Requirements.</p>
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- *Qualified staff*: staff that have completed Amazon's hiring process.
- *Automated means*: a process carried out entirely without human input or intervention.

Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted walk-throughs with all teams involved in the 'internal complaint-handling' process to understand the processes and controls in place to meet the Specified Requirements and identified that Amazon has a comprehensive control framework and standard operating procedures (SOP) in place that are specific for each team involved.
2. Inspected the design of SOP in place per team related to the 'internal complaint-handling' process and identified that these included appropriate steps to meet the Specified Requirements. Furthermore, we reviewed the control frameworks for each team and identified that homogenous processes, systems, and controls are in place for the selected teams. Based on our observations, we decided to perform substantive procedures instead of control test procedures for each unique group of teams, due to the complexity of Amazon's internal control environment and for efficiency purposes. We have tested processes associated with the unique types of intake mechanisms using substantive procedures.
3. For each of the processes associated with the unique types of intake mechanisms, through one instance, identified that the decisions are taken under the supervision of qualified staff, and not solely based on automated means.
4. For each of the processes associated with the unique types of intake mechanisms, reviewed a random selection of submitted complaints where Amazon decided as referred to in Article 20(1) and identified that decisions were taken under the supervision of qualified staff, and not solely based on automated means.

Changes to the audit procedures and/or systems and functionalities during the audit:

We performed substantive procedures instead of control test procedures due to the complexity of Amazon's internal control environment and for efficiency purposes.

Section 3 – Additional provisions applicable to providers of online platforms

Obligation 21(1)	Specified Requirements <i>Audit Criteria:</i> Processes and controls are appropriately designed and they operate effectively to ensure that recipients of service, including individuals or entities that have submitted notices, addressed by the decisions referred to in Article 20(1) shall be entitled to select any out-of-court dispute settlement body that has been certified in accordance with Article 21(3) in order to resolve disputes relating to those decisions, including complaints that have not been resolved by means of the internal complaint-handling system referred to in that Article. Amazon shall ensure that information about the possibility for recipients of service to have access to an out-of-court dispute settlement is easily accessible on its platform, clear and user-friendly. <i>Benchmark(s) used as provided by Amazon:</i> <ul style="list-style-type: none"> – <i>Easily accessible:</i> within five clicks from any page of the Store. – <i>Clear and user-friendly:</i> easily understandable to users. 	Materiality threshold Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
<p>Conclusion: Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.</p> <p>Audit procedures, results and information relied upon:</p> <ol style="list-style-type: none"> 1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements. 2. Observed that Amazon’s controls, supporting the following control objectives, were sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> • Controls provide reasonable assurance that Amazon ensures out-of-court dispute settlement information remains easily accessible and up-to-date for recipients of service. • Controls provide reasonable assurance that Amazon ensures all relevant published help page content is clear and user-friendly. 3. Tested the processes and controls supporting the control objectives outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have: <ul style="list-style-type: none"> • inquired with the control owners and we were informed that a help page is available, informing recipients of service about the possibilities to contact DSA out-of-court dispute settlement bodies; and we were informed that Amazon performs a ^[Confidential]_{all} review of the help page; • performed an inspection to verify that Amazon performs a ^[Confidential]_{all} review of the publicly available DSA out-of-court dispute settlement help page “Requesting an Out-of-Court Dispute Settlement under the Digital Services Act” and observed that the page is easily accessible, clear, and user-friendly, in accordance with the benchmarks as provided by Amazon and documented above; • inspected a selection of reviews and determined that Amazon performs a ^[Confidential]_{all} review of the help page. 4. We confirmed, after the Evaluation Period, that there were no significant changes in the design of the controls in the period between testing the operating effectiveness of the controls and the end of the Evaluation Period. <p>Changes to the audit procedures and/or systems and functionalities during the audit: N/A</p>		

Obligation 21(2)	Specified Requirements <i>Audit Criteria:</i> Processes and controls are appropriately designed and they operate effectively to ensure that Amazon shall engage in good faith with the selected certified out-of-court dispute settlement body, with a view to resolving the dispute. Amazon may refuse to engage with such out-of-court dispute settlement body if a dispute has already been resolved concerning the same information and the same grounds of alleged illegality or incompatibility of content.* <i>* The certified out-of-court dispute settlement body shall not have the power to impose a binding settlement of the dispute on Amazon.</i>	Materiality threshold Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
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Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements.
2. Observed that Amazon’s controls, supporting the following control objectives, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that Amazon ensures all first out-of-court dispute settlement body contacts are properly captured and acknowledged.
 - Controls provide reasonable assurance that Amazon adequately trained all [Confidential] on DSA out-of-court dispute settlement procedures.
 - Controls provide reasonable assurance that every [Confidential] tasked with DSA out-of-court dispute settlements is up-to-date on the latest version changes.
 - Controls provide reasonable assurance that a revision of cases, in compliance with the standard operating procedures (SOP), is performed on a recurrent basis, also to surface opportunities for improvement.
3. Tested the processes and controls supporting the control objectives outlined above and observed that these were suitably designed. As part of our audit procedures, we have:
 - inquired with the control owners and were informed that a SOP is in place. We inspected the SOP and determined that it includes steps like out-of-court dispute settlement body onboarding, case intake and case handling;
 - verified that out-of-court dispute settlement body contacts are onboarded if they contact Amazon and if they are certified by one of the Digital Services Coordinators, as evidenced by the EU website for certified out-of-court dispute settlement bodies: <https://digital-strategy.ec.europa.eu/en/policies/dsa-out-court-dispute-settlement>
 - verified that all [Confidential] who are dealing with out-of-court dispute settlement body cases are adequately trained on DSA out-of-court dispute settlement procedures;
 - verified that all [Confidential] tasked with DSA out-of-court dispute settlement body cases are updated on changes to the SOP;
 - verified, for a selection of cases, that the [Confidential] followed the SOP in handling the cases, thereby engaging in good faith with the selected certified out-of-court dispute settlement body, with a view to resolving the dispute; and
 - inspected the documentation and determined that a periodic review is performed to assess completed out-of-court dispute settlements, with a view to improve the overall out-of-court dispute settlement body case handling process.
4. We confirmed, after the Evaluation Period, that there were no significant changes in the design of the controls in the period between testing the operating effectiveness of the controls and the end of the Evaluation Period.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation	Specified Requirements	Materiality threshold
21(5)	<p>Audit Criteria:</p> <p>Processes and controls are appropriately designed and they operate effectively to ensure that in case the out-of-court dispute settlement body decides the dispute in favor of the recipient of the service, including the individual or entity that has submitted a notice, Amazon shall bear all the fees charged by the out-of-court dispute settlement body, and shall reimburse that recipient, for any other reasonable expenses that it has paid in relation to the dispute settlement.</p> <p>If the out-of-court dispute settlement body decides the dispute in favor of Amazon, the recipient of service, including the individual or entity, shall not be required to reimburse any fees or other expenses that Amazon paid or is to pay in relation to the dispute settlement, unless the out-of-court dispute settlement body finds that this recipient acted in bad faith.</p> <p>The fees charged by the out-of-court dispute settlement body to Amazon for the dispute settlement shall be reasonable and shall in any event not exceed the costs incurred by the body. For recipients of service, the dispute settlement shall be available free of charge or at a nominal fee.</p>	<p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>

Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects. *

* Since there were no occurrences during the Evaluation Period, we only assessed the design, and we did not perform any test procedures on the implementation and operating effectiveness.

Audit procedures, results and information relied upon:

1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements.
2. Observed that Amazon’s controls, supporting the following control objectives, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that Amazon reviews, approves and pays invoices received from out-of-court dispute settlement bodies.
3. Tested the processes and controls supporting the control objectives above and identified that these were suitably designed. As part of our audit procedures, we have:
 - inquired with the control owners and we were informed that a standard operating procedures (SOP) is in place related to the process of paying out-of-court dispute settlement bodies; we were further informed by Amazon that no invoices have been received from out-of-court dispute settlement bodies in the Evaluation Period;
 - inspected the design of the payment process SOP and determined that the SOP included all aspects to meet the Specified Requirements;
 - confirmed with Amazon that no out-of-court dispute settlement body invoices have been received in the Evaluation Period; therefore, we could not assess the implementation and operating effectiveness of the controls put in place by Amazon.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation 22(1)	Specified Requirements Audit Criteria: Processes and controls are appropriately designed and they operate effectively to ensure that notices submitted by trusted flaggers, acting within their designated area of expertise, through the mechanisms referred to in Article 16, are given priority and are processed and decided upon without undue delay. Benchmark(s) used as provided by Amazon: – Without undue delay: occurring [Confidential], with the timeframe depending on (i) the subject matter of the notice and (ii) the steps required in order to diligently resolve the notice.	Materiality threshold Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
<p>Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects. *</p> <p>* Since there were no occurrences during the Evaluation Period, we only assessed the design, and we did not perform any test procedures on the implementation and operating effectiveness.</p> <p>Audit procedures, results and information relied upon:</p> <ol style="list-style-type: none"> Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements. Observed that Amazon's controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> Controls provide reasonable assurance that Amazon ensures notices submitted by trusted flaggers, acting within their designated area of expertise, through the mechanisms referred to in Article 16, are given priority and are processed and decided upon without undue delay. Tested the processes and controls supporting the control objective outlined above and observed that these were suitably designed. As part of our audit procedures, we have: <ul style="list-style-type: none"> inquired with the process owners about the trusted flaggers process and observed that a standard operating procedure (SOP) is in place to recognize trusted flaggers on the Amazon EU Store platform; we also were informed that no trusted flagger notices were received in the Evaluation Period; inspected the design of the trusted flaggers process and determined that it ensures that notices submitted by trusted flaggers, through the mechanisms referred to in Article 16, are given priority and are processed and decided upon without undue delay; also, we ascertained that a separate workflow is implemented for notices submitted by trusted flaggers (i.e., notices in this workflow will be prioritized) that does get priority above the regular Article 16 notice intake workflows. inspected all received notices in the Evaluation Period and confirmed that no trusted flagger reports were received. <p>Changes to the audit procedures and/or systems and functionalities during the audit: N/A</p>		

Obligation 23(1) and 23(3)	Specified Requirements Audit Criteria: Processes and controls are appropriately designed and they operate effectively to ensure that Amazon shall suspend, for a reasonable period of time and after having issued a prior warning, the provision of its services to recipients of service that frequently provide manifestly illegal content. When deciding on suspension, Amazon shall assess, on a case-by-case basis and in a timely, diligent and objective	Materiality threshold <i>For the procedures where we relied on controls:</i> Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
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	<p>manner, all relevant facts and circumstances apparent from the information available to them. Those circumstances shall include at least the following:</p> <ol style="list-style-type: none"> a) the absolute numbers of items of manifestly illegal content or manifestly unfounded notices or complaints, submitted within a given timeframe; b) the relative proportion thereof in relation to the total number of items of information provided or notices submitted within a given timeframe; c) the gravity of the misuse, including the nature of illegal content, and of its consequences; d) where it is possible to identify it, the intention of the recipient of the service, the individual, the entity, or the complainant. <p>Benchmark(s) used as provided by Amazon:</p> <ul style="list-style-type: none"> – <i>Reasonable period</i>: a fair, appropriate, or sufficient period of time as detailed in the applicable standard operating procedures. – <i>Frequently</i>: with the regularity detailed in the applicable standard operating procedures. – <i>Timely</i>: occurring [Confidential], with the timeframe depending on (i) the Subject Matter of the misuse and (ii) the steps required in order to diligently investigate the misuse. 	<p><i>For the substantive procedures:</i></p> <p>Deviations over 5% that do not meet the Specified Requirements.</p>
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Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted walk-throughs with all relevant policy teams and inquired with process owners involved in the 'measures and protection against misuse' process to understand the processes and controls that were in place to meet the Specified Requirements.
2. Inspected the design of standard operating procedures (SOP) in place per team related to 'measures and protection against misuse' and observed that these included appropriate steps to meet the Specified Requirements. Furthermore, we observed that different processes are in place for each of the policy teams involved in the 'measures and protection against misuse' process and that they cover both misuse by 'sellers' and 'buyers'. Based on the walk-throughs and inquiries, we decided to perform substantive procedures instead of control test procedures for two out of the three policy teams. For one policy team, specifically related to sellers, we relied on the (automated) controls supporting the following control objectives:
 - Controls provide reasonable assurance that Amazon suspends, for a reasonable period of time and after having issued a prior warning, provision of its services to recipients of service that frequently provide manifestly illegal content.
 - Controls provide reasonable assurance that Amazon assesses each suspension decision on a case-by-case basis, in a timely, diligent, and objective manner, considering all relevant facts and circumstances as outlined in Articles 23(2), points (a) to (d).
3. Tested the processes and controls supporting the control objective outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners and we were informed that sellers have an Account Health Rating (AHR) score that determined whether Amazon takes measures against sellers who [Confidential] provide manifestly illegal content, following its internal SOP;
 - performed an inspection and observed, through one instance, that all sellers on Amazon have an AHR score that determines whether sellers can be active on the platform; we also observed that if the AHR score drops [Confidential] after [Confidential] providing manifestly illegal content, an automated notification (prior warning) is sent out to the seller; [Confidential]

- performed an inspection and observed, through one instance, that a seller has the opportunity to increase the AHR by taking remediation action [Confidential] ;
 - inspected the code configuration and observed that if no remediation actions were undertaken, the seller account will be queued for suspension [Confidential] ;
 - observed that, in addition to sending out the notification, Amazon calls the seller via a pre-enforcement call to inform the seller about the fact that his/her account is at risk;
 - tested relevant General IT Controls, specifically change management controls and identity access management controls, and determined that the relevant IT systems and functionalities that support the (automated) controls were implemented and that they were operating effectively throughout the Evaluation Period.
4. For the other policy teams' processes (see point (2)), we inspected, through one instance, the process in place and observed that Amazon will suspend, [Confidential], the provision of its services to recipients of service that [Confidential] provide manifestly illegal content. In doing so, we verified that Amazon follows its own SOP, and its benchmarks as described above.
 5. For each relevant policy team, we reviewed a random selection of cases in which Amazon took a decision on suspension and observed that the process as described in the SOP is being followed and that the Specified Requirements are met.
 6. Determined that, when deciding on suspension, Amazon took into account all relevant facts and circumstances apparent from the information available to them. Those circumstances did include points (a) to (d) of the Specified Requirements.

Changes to the audit procedures and/or systems and functionalities during the audit:

We performed substantive procedures in addition to the control test procedures due to the complexity of Amazon's internal control environment and for efficiency purposes.

Obligation	Specified Requirements	Materiality threshold
23(4)	<p>Audit Criteria:</p> <p>Processes and controls are appropriately designed and they operate effectively to ensure that Amazon sets out, in a clear and detailed manner, in its Terms and Conditions its policy in respect of the misuse referred to in paragraph 23(1) and shall give examples of the facts and circumstances that it takes into account when assessing whether certain behavior constitutes misuse and what the duration of the suspension is.</p> <p>Benchmark(s) used as provided by Amazon:</p> <ul style="list-style-type: none"> – <i>Terms and Conditions relevant for this obligation: the 'Amazon Services Europe Business Solutions Agreement' and the 'Conditions of Use'.</i> 	<p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>

Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements and identified that 1) 'Amazon Services Europe Business Solutions Agreement' and 2) 'Conditions of Use' were in scope for this obligation.
2. Observed that Amazon's controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that Amazon has set out, in a clear and detailed manner, in its Terms and Conditions its policy in respect of the misuse referred to in paragraph 23(1) and gives examples of the facts and circumstances that it takes into account when assessing whether certain behavior constitutes misuse and what the duration of the suspension is.

3. Tested the processes and controls supporting the control objective outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:

- inquired with the control owners and we were informed that Amazon sets out its policy in respect of the misuse referred to in paragraph 23(1) in both the 'Amazon Services Europe Business Solutions Agreement' and the 'Conditions of Use'; and that both Terms and Conditions are accessible from the Amazon EU Stores;
- inspected both the 'Amazon Services Europe Business Solutions Agreement' and the 'Conditions of Use' and observed that Amazon has set out, in a clear and detailed manner, its policy in respect of the misuse referred to in paragraph 23(1); and we observed that these include examples of the facts and circumstances that Amazon takes into account when assessing whether certain behavior constitutes misuse and what the duration of the suspension is (i.e., mostly permanent account ban or access restriction with the option to appeal, following Article 20).
- inspected the community guidelines in which Amazon sets out its policy in respect of the misuse referred to in paragraph 23(1) in more detail.
- verified, as part of our audit procedures for Article 14, that the 'Amazon Services Europe Business Solutions Agreement' and 'Conditions of Use' were in place from the beginning of the Evaluation Period and that changes to both documents were managed appropriately.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation: 24(1)	Specified Requirements: <i>Audit criteria:</i> Processes and controls are appropriately designed and operate effectively to ensure that the following information is accurately presented in the transparency reports: <ol style="list-style-type: none"> a) the number of disputes submitted to the out-of-court dispute settlement bodies referred to in Article 21, the outcomes of the dispute settlement, and the median time needed for completing the dispute settlement procedures, as well as the share of disputes where Amazon implemented the decisions of the body; and b) the number of suspensions imposed pursuant to Article 23, distinguishing between suspensions enacted for the provision of manifestly illegal content, the submission of manifestly unfounded notices and the submission of manifestly unfounded complaints. 	Materiality threshold: Internal controls are not sufficiently designed and/or implemented or did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
Conclusion: Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.		
Audit procedures, results and information relied upon: <ol style="list-style-type: none"> 1. Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements. 2. Identified that Amazon's controls, supporting the following control objective, are sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> • Controls provide reasonable assurance that the transparency reports include details on the number of suspensions imposed pursuant to Article 23, distinguishing between suspensions enacted for the provision of manifestly illegal content, the submission of manifestly unfounded notices and the submission of manifestly unfounded complaints. 3. Tested the processes and controls supporting the control objective above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have: 		

- inquired with the control owners and were informed about the transparency reporting process that includes appropriate validation steps to meet the Specified Requirements;
- inspected the scoping document and determined that it covers requirements a) and b) of the Specified Requirements and identified that the calculation metrics logic was approved by senior leadership;
- relied on our control procedures performed for [Article 15\(1\)](#) to assess the accuracy and completeness of the metrics;

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation: 24(2)	Specified Requirements: <i>Audit criteria:</i> Processes and controls are appropriately designed and operate effectively to ensure that Amazon by 17 February 2023 and at least once every six months thereafter shall publish in a publicly available section of their online interface, information on the average monthly active recipients of the service in the Union, calculated as an average over the period of the past six months and in accordance with the methodology laid down in the delegated acts referred to in Article 33(3), where those delegated acts have been adopted.	Materiality threshold: Internal controls are not sufficiently designed and/or implemented or did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
<p>Conclusion: Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.</p> <p>Audit procedures, results and information relied upon:</p> <ol style="list-style-type: none"> 1. Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements. 2. Identified that Amazon’s controls, supporting the following control objective, are sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> • Include at least once every six months, the average monthly active recipients of services (calculated in accordance with the methodology laid down in the delegated acts referred to in Article 33(3), where those delegated acts have been adopted) in a publicly available section of our online interface. 3. Tested the processes and controls supporting the control objective above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have: <ul style="list-style-type: none"> • inquired with the control owners and were informed about the transparency reporting process that includes appropriate validation steps to meet the Specified Requirements; also, we were informed that the average monthly active recipients of the service in the Union are published on the online interface of Amazon and that these are calculated following the guidance laid down by the Commission; • inspected Amazon’s webpage and identified that Amazon published, twice in the reporting period, the monthly active recipients in the Union; • inspected the scoping document and determined that it covers the requirement to include the average monthly active recipients of the service in the Union by Member State; and identified that the calculation metric logic was approved by senior leadership; • inspected, through one instance (i.e., metric in the CSV version of the transparency report), that validation steps are performed by Amazon to validate the completeness and accuracy of the metrics; we identified that the validation steps include a review from the data validation team (e.g., re-calculation and calculation logic review) as well as a review from the leadership team; • re-performed the validation steps for one transparency report and identified that the metrics were complete and accurate; • performed a statistical analysis to validate the monthly active recipients as included in the other transparency report and determined that the metrics were complete and accurate; and 		

- inspected that the numbers reported in Amazon's Trustworthy Shopping webpage reconcile with the numbers reported in the Transparency Reports as documented under [Article 42\(3\)](#).

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation:
24(3)

Specified Requirements:

Audit criteria:

Processes and controls are appropriately designed and operate effectively to ensure that Amazon communicates to the Digital Services Coordinator of establishment and the Commission, upon their request and without undue delay, the information referred to in Article 24(2), updated to the moment of such request.

That the Digital Services Coordinator or the Commission may require Amazon to provide additional information with regard to the calculation referred to in Article 24(2), including explanations and substantiation in respect of the data used. That information shall not include personal data.

Benchmark(s) used as provided by Amazon:

- *Without undue delay:* within the period of time requested by the Digital Services Coordinator of establishment or the Commission where technically possible, or otherwise without excessive waiting or postponement.

Materiality threshold:

Internal controls are not sufficiently designed and/or implemented or did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.

Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects. *

** Since there are no occurrences during the Evaluation Period, we only assessed the design, and we did not perform any test procedures on the implementation and operating effectiveness.*

Audit procedures, results and information relied upon:

- Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements.
- Identified that Amazon's controls, supporting the following control objective, are sufficient and appropriate to meet the Specified Requirements:
 - Communicate to the Luxembourg Digital Services Coordinator and the Commission, upon their request and without undue delay, the information referred to in Article 24(2) updated to the moment of such request.
- Tested the controls following the control objective above and identified that these were suitably designed. As part of our audit procedures, we have:
 - inquired with the control owners and were informed that the Digital Services Coordinator of Luxembourg (i.e., 'Autorité de la Concurrence') and the Commission did not request the information described in the Specified Requirements during the Evaluation Period;
 - inspected communication in which Amazon informed the Commission about the email address to communicate with their single point of contact;
 - inspected that the email address inbox was monitored during the Evaluation Period; and
 - based on inquiry and a sanity check using publicly available information (i.e., website Commission) we identified that the Luxembourg Digital Services Coordinator and the Commission did not request the information described in the audit criteria during the Evaluation Period; therefore, we could not assess the implementation and operating effectiveness of this process.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation: 24(5)	Specified Requirements: Audit criteria: Processes and controls are appropriately designed and operate effectively to ensure that Amazon shall, without undue delay, submit to the Commission the decisions and the statements of reasons referred to in Article 17(1) for the inclusion in a publicly accessible machine-readable database managed by the Commission. Amazon shall ensure that the information submitted does not contain personal data. Benchmark(s) used as provided by Amazon: - <i>Without undue delay:</i> within ^[Confidential] all where technically possible, or otherwise without excessive waiting or postponement.	Materiality threshold: Deviations over 5% where cases do not meet the Specified Requirements.
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Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects. *

** Please note: The process of submitting statement of reasons to the publicly accessible database (Article 24(5)) is different from the systems and processes that were assessed as part of the Article 17 procedures. Therefore, the observations identified for Article 17 are not impacting our test procedures for Article 24(5).*

Audit procedures, results and information relied upon:

1. Conducted walk-throughs with all teams involved in the 'real-time reporting' process to understand the processes and controls in place to meet the Specified Requirements and identified that Amazon has a comprehensive control framework in place.
2. We reviewed the control framework and process in place and determined, for efficiency purposes, to perform substantive procedures instead of control test procedures.
3. For one statement of reason, we have compared the requirements of Article 17(2), points (a) to (f) as included in the statement of reason with the information as presented in the publicly accessible database and identified no differences.
4. We retrieved all relevant records of statements of reasons from the publicly accessible database and compared them with extracts from Amazon's internal systems used to provide such statements to service recipients. Our analysis confirmed that Amazon submitted the statements of reasons to the public database during the Evaluation Period. Any discrepancies identified were minor, accounting for less than ^[Confidential] of the total records reviewed.
5. We reviewed a random selection of statements of reasons and compared the information required under Article 17(2), points (a) to (f) with the information included in the publicly accessible database. We determined that Amazon accurately uploaded the required information to the publicly accessible database during the evaluation period.
6. We confirmed, after the Evaluation Period, that there were no significant changes in the design or operation of the systems and processes in the period between testing the operating effectiveness and the end of the Evaluation Period.

Changes to the audit procedures and/or systems and functionalities during the audit:

We performed substantive procedures instead of control test procedures due to the complexity of Amazon's internal control environment and for efficiency purposes.

Obligation 25(1) and 25(2)	Specified Requirements Audit Criteria: Amazon's online interfaces are not designed, organized, or operated in a way that deceives or manipulates the recipients of service or in a way that otherwise materially distorts or impairs the ability of the recipients of service to make free and informed decisions.*	Materiality threshold Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
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* This does not apply to practices covered by Directive 2005/29/EC (Transactional decisions by consumers) or Regulation (EU) 2016/679 (Decisions regarding processing of personal data).

Benchmark(s) used as provided by Amazon:

- Amazon determined the following set of online interfaces to be in scope: [Confidential]

Conclusion:

Positive – In our opinion, The Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements.
2. Observed that Amazon’s controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that Amazon ensures the Amazon EU Stores are designed, organized and operated in a way that does not deceive or manipulate the recipients of service or in a way that otherwise materially distorts or impairs the ability of the recipient of service to make free and informed decisions.
3. Tested the processes and controls supporting the control objective outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners and were informed that, on an [Confidential], the [Confidential] assesses the functionalities on the Amazon EU Stores that are in scope of Article 25, and provides a legal statement outlining the scope;
 - received information that the [Confidential] conducts [Confidential] attestation, [Confidential];
 - also received information that, if new DSA functionalities are identified, the [Confidential] collaborates with the relevant [Confidential] to gather information about the new functionality to [Confidential]. No new DSA functionalities were identified during the evaluation period;
 - inspected the legal statement that identifies the DSA functionalities to be in scope under Article 25;
 - performed an inspection, through one instance of the attestation performed by the [Confidential], and confirmed that it attested to the in-scope functionalities [Confidential];
 - conducted a spot check on the DSA functionalities on the Stores’ websites and confirmed that there are no additional functionalities relevant to Article 25 that are not included in the legal statement;
 - conducted a spot check on the DSA related functionalities on the Amazon EU Stores and confirmed that no new functionalities related to the scope of Article 25 were implemented during the Evaluation Period;
 - reperformed the attestation conducted by the [Confidential] and we did not identify [Confidential]
4. Tested relevant General IT Controls as part of the audit procedures for Articles 16, 20, and 38, specifically change management controls and identity access management controls, and determined that the relevant online interfaces in scope had been implemented and were operating effectively throughout the Evaluation Period.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation 26(1)	Specified Requirements	Materiality threshold
	<p>Audit Criteria:</p> <p>Processes and controls are appropriately designed and they operate effectively to ensure that recipients of Amazon EU Stores are able to identify, in a clear, concise, and unambiguous manner and in real time, the following:</p> <ol style="list-style-type: none"> that the information is an advertisement, also by prominent markings, which might follow standards pursuant to Article 44 of the Act; the natural or legal person on whose behalf the advertisement is presented; the natural or legal person who paid for the advertisement if that person is different from the natural or legal person referred to in point (b); 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 those parameters may be changed. <p>Benchmark(s) used as provided by Amazon:</p> <ul style="list-style-type: none"> <i>Clear, concise, and unambiguous manner:</i> succinct, straightforward, and easily understandable manner. <i>Directly and easily accessible:</i> within one click of the actual advertisement the 'Sponsored I' is available on each Sponsored Display, Sponsored Brand and Sponsored Product. 	<p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>

Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

- Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements.
- Observed that Amazon's (automated) controls, under the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that for each specific advertisement presented to each individual recipient, the recipient can identify, in a clear, concise, and unambiguous manner and in real time, the information listed in the Audit Criteria, points (a) to (d).
- Tested the processes and controls supporting the control objective outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners and we were informed that advertisements on the Amazon EU Stores are clearly marked so that users can identify them, and that users can click on the marker to see the information listed in the Audit Criteria, points (b) to (d);
 - inspected the Amazon EU Store online interface and observed that advertisement content can be recognized by means of a prominent marking (i.e., 'Sponsored i' marker is shown under the advertisement);
 - inspected the Amazon EU Store online interface and observed that when clicking on the 'Sponsored i' marker, a pop-up shows the required information listed in the Audit Criteria, points (b) to (d);
 - verified, through one advertisement instance, that the advertisement was marked with 'Sponsored i' and that by clicking on it the information as listed in the Audit Criteria, points (b) to (d) is shown completely and accurately in a clear, concise, and unambiguous manner and in real time, in accordance with the benchmark provided by Amazon and documented above;

- verified, through a selection of advertisement instances, that the information listed in the Audit Criteria, points (b) to (d) is shown correctly and completely by reconciling it with the information shown in the advertisement source system.
4. Tested relevant General IT Controls, specifically change management controls and identity access management controls, and determined that the relevant IT systems and functionalities that support the (automated) controls had been implemented and were operating effectively throughout the Evaluation Period.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation 26(3)	Specified Requirements <i>Audit Criteria:</i> Processes and controls are appropriately designed and they operate effectively to not present advertisements to recipients of the service based on profiling as defined in Article 4(4) of Regulation (EU) 2016/679 (GDPR) using special categories of personal data referred to in Article 9(1) of Regulation (EU) 2016/679 (GDPR).	Materiality threshold Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
<p>Conclusion: Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.</p> <p>Audit procedures, results and information relied upon:</p> <ol style="list-style-type: none"> 1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements. 2. Observed that Amazon’s controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> • Controls provide reasonable assurance that advertisement campaigns to recipients of the service based on profiling do not use special categories of personal data. 3. Tested the processes and controls supporting the control objective outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have: <ul style="list-style-type: none"> • inquired with the control owners and we were informed that no special categories of personal data are being used when presenting advertisements to recipients of the EU Store based on profiling as defined in the GDPR, and specifically, personal data revealing racial or ethnic origin, political opinions, religious or philosophical beliefs, trade union membership, genetic data, biometric data processed solely to identify a human being, health-related data, data concerning a person’s sex life or sexual orientation; • inquired with the control owners and we were informed that they had implemented a periodic review process. During this process, Amazon selects a number of advertisement campaigns to examine the setup and validate that no special categories of personal data are utilized in presenting advertisements to service recipients based on profiling; and • reperformed the periodic review as conducted by Amazon and inspected, for a selection of profiling-based advertisement campaigns in the Amazon EU Stores that no special categories of personal data were used. <p>Changes to the audit procedures and/or systems and functionalities during the audit: N/A</p>		

Obligation 27(1)	Specified Requirements <i>Audit Criteria:</i>	Materiality threshold <i>For the procedures where we relied on controls:</i>
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	<p>Processes and controls are appropriately designed and they operate effectively, thereby ensuring that Amazon sets out in its Terms and Conditions – completely, accurately, and in plain and intelligible language – the main parameters used in its recommender systems, as well as any options for the recipients of service to modify or influence those main parameters.</p> <p>Benchmark(s) used as provided by Amazon:</p> <ul style="list-style-type: none"> – <i>Plain and intelligible language:</i> straightforward and easily understood or comprehended. – <i>Relevant sections of the Terms and Conditions:</i> ‘Conditions of Use’, specifically the underlying linked page: ‘Finding Products in the Amazon Store’. – <i>Scope of recommender systems:</i> [Confidential] 	<p>Internal controls and processes are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p> <p><i>For the substantive procedures:</i></p> <p>The completeness and accuracy of the recommender systems, the main or non-main parameters and the functionality to modify or influence those main parameters presented in the Terms and Conditions during the Evaluation Period.</p>
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Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements.
2. Observed that Amazon’s controls, supporting the following control objective, were partially sufficient and appropriate to meet the Specified Requirements:
 - Controls provides reasonable assurance that where recommender systems are used, the Terms and Conditions set out the main parameters used in those recommender systems and any options for recipients of the service to modify or influence those main parameters.
 - Controls provides reasonable assurance that where recommender systems are used, the Terms and Conditions set out the elements required by Articles 27(1) and 27(2) in plain and intelligible language.
3. Tested the processes and controls supporting the control objectives outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners and were informed that a hyperlink is included in the Terms and Conditions (i.e., ‘Conditions of Use’) to ‘Finding Products in the Amazon Store’, which provides transparency about the recommender systems and the main parameters;
 - inquired with the control owners about the recommender systems and were informed that Amazon identified recommender systems for which the parameters are described on ‘Finding Products in the Amazon Store’:
 - a) ‘Featured’ search is Amazon’s default search option and the main parameters used in this recommender system are ‘Customer action’ and ‘Information about the item’; we inspected that Amazon provides other options for customers to rank products by ‘Average customer reviews’, ‘Newest arrivals’, ‘Price: low to high’, ‘Price: high to low’ and ‘Bestsellers’; and
 - b) ‘Product Highlights’ recommends product information in widgets on the Amazon EU Store to recipients of service based on ‘browse history’ or ‘purchase history’ or ‘other’ offers on the page.
 - inspected the ‘Conditions of Use’ as part of Article 14 and observed that a hyperlink to the ‘Finding Products in the Amazon Store’ page is included in the Conditions of Use. Based on our inspection of this page, we observed that this page provides transparency information about the recommender systems, the main parameters and the options to change these;
 - verified that Amazon performs a legal review to ensure that the Terms and Conditions contain the information required as per the Specified Requirements;
 - inspected Amazon’s content style guide to ensure the Terms and Conditions are written in plain and intelligible language, in accordance with the benchmark as provided by Amazon and described above;

<ul style="list-style-type: none"> inspected, specifically for ' [Confidential] ', an attestation performed by [Confidential] and observed that they attested the completeness and accuracy of the procedures performed in determining the ' [Confidential] ' main parameter categories as described in the Terms and Conditions; inspected, specifically for ' [Confidential] ', the process and supporting documentation on how Amazon identified its complete list of recommender systems and main parameters, as well as any options for the recipients of service to modify or influence those main parameters; moreover, we identified that this matched the information in the attestation exercise; and inspected, specifically for ' [Confidential] ', the annual extraction process in which Amazon extracted the main parameters; we determined that the main parameters are ' [Confidential] '. <p>4. We performed additional substantive procedures to lower the audit risk to a sufficient level. As part of these procedures, we have:</p> <ul style="list-style-type: none"> inquired, specifically for [Confidential] , with [Confidential] about the attestation performed to determine the main parameters for [Confidential] and ascertained that attestation was correctly and completely performed; reviewed, specifically for ' [Confidential] ', a random selection of models used within the [Confidential] functionality and observed that the features do match with a list of provided features and the main parameter described in the Terms and Conditions; and reviewed, specifically for ' [Confidential] ', a random selection of widgets and determined that the parameters used in the widgets match with the main parameters described in the Terms and Conditions. <p>Changes to the audit procedures and/or systems and functionalities during the audit:</p> <p>We performed substantive procedures in addition to control test procedures because the design of the controls in place was only partially sufficient and appropriate to meet the Specified Requirements.</p>
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Obligation	Specified Requirements	Materiality threshold
27(2)	<p>Audit Criteria:</p> <p>Processes and controls are appropriately designed and they operate effectively to ensure that the main parameters referred to in Article 27(1) shall explain why certain information is suggested to the recipient of service. They shall include, at least:</p> <ol style="list-style-type: none"> the criteria which are most significant in determining the information suggested to the recipient of the service; the reasons for the relative importance of those parameters. <p>Benchmark(s) used as provided by Amazon:</p> <ul style="list-style-type: none"> <i>Most significant:</i> factor that carries the highest impact. <i>Scope of recommender systems:</i> [Confidential] 	<p>Internal controls and processes are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>

<p>Conclusion:</p> <p>Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.</p> <p>Audit procedures, results and information relied upon:</p> <ol style="list-style-type: none"> Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements. Observed that Amazon's controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:
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- Control provides reasonable assurance that where recommender systems are used, the Terms and Conditions explain why certain information is suggested to the recipient of the service and include at least the elements required by Article 27(2), points (a) and (b).
3. Tested the processes and controls supporting the control objective outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
- inquired with the control owners about the recommender systems and were informed that Amazon identified recommender systems for which the parameters, including points a) and b) of the Specified Requirements, are described on 'Finding Products in the Amazon Store':
 - c) 'Featured' search is Amazon's default search option and the main parameters used in this recommender system are 'Customer action', 'Information about the item'; we were further informed that Amazon provides other options for customers to rank products by 'Average customer reviews', 'Newest arrivals', 'Price: low to high', 'Price: high to low' and 'Bestsellers'; and
 - d) 'Product Highlights' recommends product information in widgets on the Amazon EU Store to recipients of the service based on 'browse history' or 'purchase history' or 'other' offers on the page.
 - inspected the 'Finding Products in the Amazon Store' page and the description of why certain information is suggested to the recipient of the service by means of the main parameters referred to in Article 27(1). This includes the criteria which are most significant in determining the information suggested to the recipient of service and the reasons for the relative importance of those parameters; and
 - determined, as part of our procedures for Article 14(1) and Article 27(1), that this information is correct and complete.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation 27(3)	<p>Specified Requirements</p> <p>Audit Criteria:</p> <p>Amazon's systems are appropriately designed and they operate effectively to ensure where several options are available for recommender systems, Amazon shall also make available a functionality that allows the recipients of service to select and to modify at any time their preferred option. That functionality shall be directly and easily accessible from a specific section of the online platform's online interface where the information is being prioritized.</p> <p>Benchmark(s) used as provided by Amazon:</p> <ul style="list-style-type: none"> - <i>Directly:</i> without intermediaries. - <i>Easily accessible:</i> readily available with minimal effort or obstacles. - <i>Scope of recommender systems:</i> [Confidential] 	<p>Materiality threshold</p> <p>Internal controls and processes are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>
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Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements.
2. Observed that Amazon's controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:

- Control provides reasonable assurance that – where several options are available for recommender systems in determining the relative order of information presented to recipients of service – functionality is made available that allows the recipients of service to select and modify at any time their preferred option.
3. Tested the processes and controls supporting the control objectives outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners and we were informed that the ‘Sort By’ function that is described on the ‘Finding Products in the Amazon Store’ page is available for recipients of service when searching for products and/or services; and that this ‘Sort By’ function provides other options for customers to rank products by ‘Average customer reviews’, ‘Newest arrivals’, ‘Price: low to high’, ‘Price: high to low’ and ‘Bestsellers’;
 - inspected, through one instance for each of the options to rank products, the functionality and code configuration and identified that the relative order of information presented to recipients of service can be modified; we further identified that these options are directly and easily accessible from a specific section of the online interface, in accordance with the benchmark as provided by Amazon and our professional judgment.
 4. Tested relevant General IT Controls, specifically change management controls and identity access management controls, and determined that the relevant IT systems and functionalities that support the (automated) controls had been implemented and were operating effectively throughout the Evaluation Period.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation 28(1)	Specified Requirements <i>Audit Criteria:</i> Processes and controls are appropriately designed and operate effectively to ensure that Amazon has appropriate and proportionate measures in place to ensure a high level of privacy, safety, and security of minors, on its service.* <i>* Compliance with the obligations set out in this Article shall not oblige Amazon to process additional personal data in order to assess whether the recipient of the service is a minor.</i>	Materiality threshold Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
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Conclusion:

Positive with comments – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

While we identified that the controls in scope to support the control objective have been implemented and are operating effectively, we identified opportunities to further strengthen the privacy, safety, and security of minors, for example, by considering guidance such as the EU strategy ‘Better Internet for Kids’ (BIK+) and the guidelines on protection of minors online under the Act which were in draft during the Evaluation Period and not published until 14 July 2025 after the end of the Evaluation Period. This observation, however, does not lead to a risk of a material misstatement at the obligation level.

Audit procedures, results and information relied upon:

1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements.
2. Observed that Amazon’s controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Control provides reasonable assurance that Amazon puts in place appropriate and proportionate measures to ensure a high level of privacy, safety, and security of minors, on its service.

3. Tested the processes and controls supporting the control objectives outlined above and observed that, except for the observation identified as described under 'Reason(s) for the conclusion', these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
- inquired with the control owners and were informed that Amazon prohibits the use of the Store for recipients of the service who are under 18; and that recipients of the service who are under 18 can only use the Store with the involvement of a parent or guardian; we were further informed that a policy is in place stating that if Amazon receives evidence about an account being registered by a child, it takes action to enforce the account (i.e., suspend and delete);
 - inspected Amazon's Conditions of Use and Sale and observed that Amazon included the following text prohibiting children from using the services of the Store without the involvement of a parent or guardian:
"We do not sell products for purchase by children. We sell children's products for purchase by adults. If you are under 18 you may use the Amazon Services only with the involvement of a parent or guardian."
 - inspected Amazon's Privacy Notice and observed that Amazon included the following text that prohibits children from using the services of the Store without the involvement of a parent or guardian:
"Amazon Europe doesn't sell products for purchase by children. We sell children's products for purchase by adults. If you're under 18, you may use Amazon Services only with the involvement of a parent or guardian."
 - inspected the design of the policy to report a child account and determined that it included the appropriate information to meet the Specified Requirements;
 - inspected the 'Report a Child Account' page and observed that it describes how recipients of the service can report an account if they become aware of a child that created an Amazon account;
 - verified, through one instance, that the interface from 'Report to child account functionality' to the moderation system was complete and accurate;
 - inspected, through one instance, a moderation case in which a child account was reported and observed that the account was blocked for usage of the Store following Amazon's policy;
 - reviewed a random selection of tickets and observed that the accounts were blocked for usage of the Store when Amazon became aware of an account that was used by a minor following Amazon's policy.
4. We confirmed, after the Evaluation Period, that there were no significant changes in the design of the controls in the period between testing the operating effectiveness of the controls and the end of the Evaluation Period.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Recommendations on specific measures:

We recommend that Amazon consider guidance such as BIK+ and the guidelines on protection of minors online under the Digital Services Act to evaluate whether additional controls should be included or whether existing controls should be strengthened.

Recommended timeframe to implement specific measures:

1 September 2025 to 31 March 2026

Management comments:

Amazon will consider KPMG's recommendations on specific measures to meet the Specified Requirements and will review and implement the requirements of the now adopted guidelines issued under Article 28(4).

Obligation 28(2)	Specified Requirements <i>Audit Criteria:</i> Processes and controls are appropriately designed and they operate effectively to ensure that Amazon shall not present advertisements on its interface based on profiling as defined in Article 4, point (4), of Regulation (EU) 2016/679 (i.e., GDPR) using personal data of the recipient of the service	Materiality threshold Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
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when it is aware with reasonable certainty that the recipient of the service is a minor.*

** Compliance with the obligations set out in this Article shall not oblige Amazon to process additional personal data in order to assess whether the recipient of the service is a minor.*

Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements.
2. Observed that Amazon’s controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that Amazon does not present advertisements based on profiling using personal data of the recipient of service when it is aware, with reasonable certainty, that the recipient of the service is a minor.
3. Tested the processes and controls supporting the control objective outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners and we were informed that [Confidential]

 - inquired with the control owners and we were informed that they have implemented a periodic review process. [Confidential]

 - reperformed the periodic review as conducted by Amazon and inspected, [Confidential] and

 - observed, through our procedures for Article 28(1), that measures are in place to prevent that minors use the Store.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Section 4 – Additional provisions applicable to providers of online platforms allowing consumers to conclude distance contracts with traders

Obligation: 30(1)	Specified Requirements: Audit criteria: Processes and controls are appropriately designed and operate effectively to ensure that traders can only use the Amazon EU Store to promote messages on or to offer products or services to consumers located in the Union if, prior to the use of the Store for that purpose, they have obtained the following information, where applicable to the trader: <ol style="list-style-type: none"> a) the name, address, telephone number and email address of the trader; b) a copy of the identification document of the trader or any other electronic identification as defined by Article 3 of Regulation (EU) No 910/2014 of the European Parliament and of the Council; c) the payment account details of the trader; d) where the trader is registered in a trade register or similar public register, the trade register in which the trader is registered and its registration number or equivalent means of identification in that register; and e) a self-certification by the trader committing to only offer products or services that comply with the applicable rules of Union law. 	Materiality threshold: Internal controls are not sufficiently designed and/or implemented or did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
Conclusion: Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.		
Audit procedures, results and information relied upon: <ol style="list-style-type: none"> 1. Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements. 2. Identified that Amazon’s controls, supporting the following control objective, are sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> • Controls provide reasonable assurance to ensure that Amazon is collecting all traders’ information, as listed in Article 30(1), points (a) to (e), prior to allowing traders to use Amazon’s services to promote messages or offer products or services to consumers located in the Union. 3. Tested the processes and controls supporting the control objective above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have: <ul style="list-style-type: none"> • inquired with the control owners and were informed that traders must provide relevant personal and business information to comply with the identification and verification measures via Amazon’s ‘Seller Central’ platform; • inspected, through one instance, Amazon’s trader onboarding and verification process and determined that their process requires the collection of the information in Article 30(1), points (a) to (e) via ‘Seller Central’; and • inspected, through one instance for different seller types (e.g., state-owned businesses, publicly-listed businesses and individuals) and by assessing the code configuration, the onboarding and verification process for traders on ‘Seller Central’ and determined that it automatically restricts the traders from listing items on the Store if the verification process has not been successfully completed yet. 4. Tested relevant General IT Controls, specifically change management controls and identity access management controls, and determined that the relevant IT systems and functionalities that support the (automated) controls were implemented and operating effectively throughout the Evaluation Period. 		
Changes to the audit procedures and/or systems and functionalities during the audit: N/A		

Obligation: 30(2)	Specified Requirements: Audit criteria: Processes and controls are appropriately designed and operate effectively to ensure that: <ol style="list-style-type: none"> a) upon receiving the information referred to in Article 30(1) and prior to allowing the trader concerned to use the Store, Amazon shall, through the use of any freely accessible official online database or online interface made available by a Member State or the Union or through requests to the trader to provide supporting documents from reliable sources, make best efforts to assess whether the information referred to in Article 30(1), points (a) to (e), is reliable and complete; b) with regard to traders that are already using the Store allowing consumers to conclude distance contracts with traders for the purposes referred to in Article 30(1) on 17 February 2024, Amazon shall make best efforts to obtain the information listed from the traders concerned within twelve months. Where the traders concerned fail to provide the information within that period, Amazon shall suspend the provision of their services to those traders until they have provided all information. Benchmark(s) used as provided by Amazon: <ul style="list-style-type: none"> - <i>Best efforts:</i> undertaking a risk based approach to seller verification based on risk signals as detailed in applicable policy documents. 	Materiality threshold: Internal controls are not sufficiently designed and/or implemented or did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
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Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements.
2. Identified that Amazon’s controls, supporting the following control objective, are sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance to ensure that, on receiving the information referred to in Article 30(1) and prior to allowing the trader concerned to use its services, Amazon assesses that trader’s information is reliable and complete.
3. Tested the processes and controls supporting the control objective above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - Inquired with the control owners and were informed that Amazon has multiple processes to validate information provided by traders under Article 30(1), points (a) to (e). These include ID verification [Confidential], checks on business information, and verification of payment account details; also, we were informed that Amazon verifies [Confidential];
 - inspected one instance confirming that Amazon [Confidential];
 - reviewed a random sample selection of verification cases and found that [Confidential] were appropriate to meet the Specified Requirements;
 - inspected one instance confirming that payment account verification procedures were performed during onboarding to Amazon’s Seller Central platform;
 - reviewed a random sample selection of onboarded traders and confirmed that Amazon verified payment account details;

<ul style="list-style-type: none"> • [Confidential] • [Confidential] • [Confidential] <p style="text-align: center;">and</p> <ul style="list-style-type: none"> • reviewed a random sample selection of traders onboarded before 17 February 2024 and determined that all provided the information required under Article 30(1), points (a) to (e). Based on these procedures, we concluded that Amazon makes best efforts, in line with its benchmark, to assess whether the information referred to in Article 30(1), points (a) to (e), is reliable and complete. <p>Changes to the audit procedures and/or systems and functionalities during the audit: N/A</p>

Obligation: 30(3)	Specified Requirements: <i>Audit criteria:</i> Processes and controls are appropriately designed and operate effectively to ensure that where Amazon obtains sufficient indications or has reason to believe that any item of information referred to in Article 30(1) obtained from the trader concerned is inaccurate, incomplete or not up to date, Amazon requests that the trader remedy that situation without delay or within the period set by Union and national law. Where the trader fails to correct or complete that information, Amazon shall swiftly suspend the provision of its service to that trader in relation to the offering of products or services to consumers located in the Union until the request has been fully complied with.	Materiality threshold: Internal controls are not sufficiently designed and/or implemented or did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
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Conclusion: Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.
Audit procedures, results and information relied upon: <ol style="list-style-type: none"> 1. Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements. 2. Identified that Amazon’s controls, supporting the following control objectives, are sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> • Controls provide reasonable assurance that Amazon ensures the collection of missing information from all traders. This is applicable both for new traders and for traders already using the Amazon EU Store services for the purposes referred to in Article 30(1) prior to 16 February 2024. • Controls provide reasonable assurance that Amazon ensures that where the traders concerned fail to provide the required information, Amazon suspends provision of its services to those traders until they have provided such information. 3. Tested the processes and controls supporting the control objectives above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have: <ul style="list-style-type: none"> • inquired with the control owners and were informed that traders have to provide relevant personal and business information to comply with the identification and verification measures via the Seller Central platform and before they can use the Store to promote messages on or to offer products or services to consumers located in the Union; also, we are informed that when Amazon obtained information that is inaccurate, incomplete or not up to date, they request additional documents/information and communicate this manually (e.g., specifying the issue with the document and correction needed) with the trader;

- inspected, through one instance, that when traders have not delivered all required information yet, or if the information is not deemed sufficient to pass the verification process, Amazon requests additional documents/information and communicates this manually (e.g., specifying the issue with the document and correction needed) with the trader via Seller Central; and
- reviewed a random sample selection of onboarded traders and determined that all provided the information required under Article 30(1), points (a) to (e).

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation: 30(4)	Specified Requirements: Audit criteria: Processes and controls are appropriately designed and operate effectively to ensure that when Amazon refuses to allow a trader to use its service pursuant to Article 30(1) or suspends provision of its service pursuant to Article 30(3), Amazon ensures that the trader concerned has the right to lodge a complaint under Articles 20 and 21 of the Act.	Materiality threshold: Internal controls are not sufficiently designed and/or implemented or did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
Conclusion: Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.		
Audit procedures, results and information relied upon: <ol style="list-style-type: none"> Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements. Identified that Amazon’s controls, supporting the following control objective, are sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> Controls provide reasonable assurance that prospective traders who do not pass the registration team’s processes have the ability to lodge a complaint via Seller Central. A case is created in the [Confidential] settlement bodies. The seller also has the right to contact out of court dispute Tested the processes and controls supporting the control objective above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have: <ul style="list-style-type: none"> inquired with the control owners and were informed that traders have the option to lodge a complaint under Articles 20 and 21 of the Act; and relied on our control procedures performed for Article 20 and 21 and determined that Amazon ensured that traders, for which Amazon refused to use its services, had the rights to lodge a complaint under Articles 20 and 21 of the Act. 		
Changes to the audit procedures and/or systems and functionalities during the audit: N/A		

Obligation: 30(5)	Audit criteria: Processes and controls are appropriately designed and operate effectively to ensure that the information obtained pursuant to Articles 30(1) and 30(2) is stored in: <ol style="list-style-type: none"> a secure manner; and for a period of six months after the end of the contractual relationship with the trader concerned and deletes the information obtained pursuant to Articles 30(1) and 30(2) after the six-month period. 	Materiality threshold: Internal controls are not sufficiently designed and/or implemented or did not operate effectively throughout the Evaluation Period to meet the audit criteria.
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	Benchmark(s) used as provided by Amazon: <ul style="list-style-type: none"> - <i>Secure manner</i>: subject to appropriate data handling safeguards. 	
<p>Conclusion: Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.</p> <p>Audit procedures, results and information relied upon:</p> <ol style="list-style-type: none"> 1. Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements. 2. Identified that Amazon’s controls, supporting the following control objective, are sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> • Controls provide reasonable assurance that Stores maintain the information obtained pursuant to Articles 30(1) and 30(2) in compliance with all applicable laws, including its obligations pursuant to the General Data Protection Regulation and applicable payments regulations. • Controls provide reasonable assurance that Amazon deletes the information obtained pursuant to Articles 30(1) and 30(2) [Confidential] 3. Tested the controls supporting the control objective above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have: <ul style="list-style-type: none"> • inquired with process owners and were informed that data is securely stored within Seller Central and underlying databases; also, we were informed that Amazon [Confidential] • inspected, as part of the audit procedures that we performed for obligations 30(1) - 30(4) that data is stored within Seller Central and underlying databases; 4. Tested relevant General IT Controls, specifically identity access management controls, and determined that the relevant IT systems and functionalities that support the secure data storage and data access were operating effectively throughout the Evaluation Period. <p>Changes to the audit procedures and/or systems and functionalities during the audit: N/A</p>		

Obligation: 30(6)	Specified Requirements: Audit criteria: Processes and controls are appropriately designed and operate effectively to ensure that Amazon only discloses the information to third parties where so required in accordance with the applicable law, including the orders referred to in Article 10 and any orders issued by Member States’ competent authorities or the Commission for the performance of their tasks under the Act.	Materiality threshold: Internal controls are not sufficiently designed and/or implemented or did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
<p>Conclusion: Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.</p>		

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements.
 2. Identified that Amazon’s controls, supporting the following control objective, are sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that Amazon ensures that it only discloses the information, information obtained pursuant to Articles 30(1) and 30(2), to third parties when required, in accordance with the applicable law.
 3. Tested the controls following the control objective above and identified that these were suitably designed. As part of our audit procedures, we have:
 - inquired with the control owners and were informed that, as described under Article 30(5), data is securely stored within Seller Central and underlying databases and applications; [Confidential]
- ;
4. Tested relevant General IT Controls, specifically identity access management controls including the access review, and determined that the relevant IT systems and functionalities that support the secure data storage were operating effectively throughout the Evaluation Period.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation: 30(7)	Specified Requirements: <i>Audit criteria:</i> Processes and controls are appropriately designed and operate effectively to ensure that Amazon makes the information available on its online platform referred to in 30(1) (a), (d) and (e) to the recipients of the service in clear, easily accessible, and comprehensible manner. Benchmark(s) used as provided by Amazon: - <i>Clear, easily accessible, and comprehensible manner:</i> within one click from the ‘Product Detail Page’.	Materiality threshold: Internal controls are not sufficiently designed and/or implemented or did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
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Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements.
2. Identified that Amazon’s controls, supporting the following control objective, are sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance to ensure Amazon provides trader information on its online platform in a clear, easily accessible and comprehensible manner.
3. Tested the controls following the control objective above and identified that these were suitably designed. As part of our audit procedures, we have:
 - inquired with the control owners and were informed that the information is visible through an interface from Seller Central to the Store; we were also informed that the information is presented within one click from the ‘Product Detail Page’ by clicking on the name presented at ‘Sold By’; we were informed that information is shown for both individual and business sellers;
 - determined that the reason for not providing address information for individual sellers is legitimate and therefore don’t consider this to be an observation for not meeting the Specified Requirements;

- inspected, for both individual sellers and business sellers, that the information in the Specified Requirements is completely and accurately presented on the Store;
 - inspected, for both individual sellers and business sellers, that the information is presented in a clear, easily accessible, and comprehensible manner, following the benchmark provided by Amazon.
4. Tested that the interface in which data is interfaced from Seller Central and presented on the Store and determined that it is monitored for exceptions, and that identified exceptions are processed timely by Amazon.
 5. Tested relevant General IT Controls, specifically change management controls and identity access management controls, and determined that the relevant IT systems and functionalities that support the (automated) controls were implemented and operating effectively throughout the Evaluation Period.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation	Specified Requirements	Materiality threshold
31(1)	<p>Audit Criteria:</p> <p>Processes and controls are appropriately designed and they operate effectively to ensure that Amazon’s online interface is designed and organized in a way that enables traders to comply with their obligations regarding pre-contractual information, compliance and product safety information under applicable Union law and, in particular, to enable traders to provide information on the name, address, telephone number and email address of the economic operator, as defined in Article 3(13) of Regulation (EU) 2019/1020 and other Union law (on market surveillance and compliance of products).</p>	<p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>

Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements.
2. Identified that Amazon’s controls, supporting the following control objective, are sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance to ensure that Amazon’s online interface is designed and organized in a way that enables traders to comply with their obligations regarding pre-contractual information, compliance and product safety information under applicable Union law and, in particular, to enable traders to provide information on the name, address, telephone number and email address of the economic operator, as defined in Article 3(13) of Regulation (EU) 2019/1020 and other Union law (on market surveillance and compliance of products);
3. Tested the controls following the control objective above and identified that these were suitably designed. As part of our audit procedures, we have:
 - inquired with the control owners and were informed traders can provide the name, address, telephone number and email address of the economic operator¹ via Amazon’s Seller Central;
 - inspected the help pages section on Seller Central and identified that help pages related to the collection of information on traders and product safety were available for traders;
 - inspected the relevant help pages on Seller Central and confirmed that these provide guidance on complying with product market surveillance and regulatory requirements under applicable Union law.
 - inspected, through one instance, the process and technical functionalities of Seller Central and ascertained that the online interface is designed in a way for traders to provide information on their name, address, telephone number and email address where an EU representative needs to be available on the product, packaging or accompanying document for CE-marked products² sold on the Store;

- inspected, through one instance, the process and technical functionalities that Amazon has implemented to suppress products (by using its unique identifier, the Amazon Standard Identification Number) and ascertained that traders cannot sell their products on Amazon if the relevant information has not been provided.
4. Tested relevant General IT Controls, specifically change management controls and identity access management controls, and determined that the relevant IT systems and functionalities that support the (automated) controls had been implemented and were operating effectively throughout the Evaluation Period.

¹ Economic operator refers to the manufacturer, the authorized representative, the importer, the distributor, the fulfilment service provider or any other natural or legal person who is subject to obligations in relation to the manufacture of products, making them available on the market or putting them into service in accordance with the relevant Union harmonization legislation. Source Article 3, point (13), of Regulation (EU) 2019/2020.

² The CE mark is a self-certification mark applied to a product by the manufacturer. The CE mark indicates that the product meets health, safety, and environmental protection standards for the European Economic Area (EEA).

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation 31(2)	Specified Requirements Audit Criteria: Processes and controls are appropriately designed and they operate effectively to ensure that Amazon’s online interface is designed and organized in a way that allows traders to provide at least the following: a) the information necessary for the clear and unambiguous identification of the products or the services promoted or offered to consumers located in the Union through the services of the providers; b) any sign identifying the trader, such as the trademark, symbol, or logo; and c) where applicable, information concerning the labelling and marking in compliance with rules of applicable Union law on product safety and product compliance.	Materiality threshold <i>For the procedures where we relied on controls:</i> Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements. <i>For the substantive procedures:</i> Deviations over 5% where cases do not meet the Specified Requirements.
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Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

- Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements.
- Observed that Amazon’s controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance to ensure that Amazon’s online interface is designed and organized in a way that allows traders to provide the information as described in Article 31(2), points (a) to (c);
- Due to the observations of point (2), we have performed both control test procedures for the control objectives above and additional substantive procedures (see point (5)).
- Tested the controls following the control objective above and identified that these were suitably designed. As part of our audit procedures, we have:
 - inquired with the control owners and were informed that Amazon’s online interface is designed and organized so that traders can provide the information as described in points (a) to (c) of the Specified Requirements; Amazon also informed us that help pages are available for traders to obtain more information on how they can upload the required information;
 - inspected the help pages related to the collection of information on products, signs to identify the trader, and information concerning the labeling and marking in compliance with applicable Union law

on product safety and product compliance, and observed that traders can provide this information by uploading images or documents in Amazon's Seller Central;

- inspected, through one instance, the process and technical functionalities of Amazon's Seller Central and ascertained that traders can upload product information, such as images, manuals, or other relevant information for their listings (i.e., the products traders offer on the Store); by means of these functionalities, traders are able to show the safety and compliance information available on their products or packaging;
 - inspected, through one instance, the process and technical functionalities of Amazon's Seller Central and ascertained that traders can add a trademark, symbol, or logo to identify the trader; and
 - inspected, through one instance, the process and technical functionalities of Amazon's Seller Central and ascertained that Amazon has implemented functionalities to suppress products (by using its unique identifier, the Amazon Standard Identification Number) for which the relevant information has not been provided.
5. Tested relevant General IT Controls, specifically change management controls and identity access management controls, and determined that the relevant IT systems and functionalities that support the (automated) controls had been implemented and were operating effectively throughout the Evaluation Period.
 6. Through additional substantive procedures, we determined that, information of traders collected as part of the trader onboarding processes was complete and accurate. As part of these substantive procedures, we have:
 - reviewed a random sample selection of newly registered traders in Seller Central and observed that all collected traders' information, as listed in Article 30(1), points (a) to (e), was complete and accurate prior to allowing these new traders to use Amazon's services for promoting messages or offering products or services to consumers located in the Union.

Changes to the audit procedures and/or systems and functionalities during the audit:

We performed substantive procedures in addition to control test procedures because the design of the controls in place was only partially sufficient and appropriate to meet the Specified Requirements.

Obligation	Specified Requirements	Materiality threshold
31(3)	<p>Audit Criteria:</p> <p>Processes and controls are appropriately designed and operate effectively, thereby ensuring that Amazon makes best efforts to assess whether traders have provided the information referred to in Articles 31(1) and 31(2) prior to allowing them to offer their products or services on the Store.</p> <p>After allowing the trader to offer products or services on the Store, Amazon shall make reasonable efforts to randomly check in any official, freely accessible, and machine-readable online database or online interface whether the products or services offered have been identified as illegal.</p> <p>Benchmark(s) used as provided by Amazon:</p> <ul style="list-style-type: none"> - Best efforts: [Confidential] 	<p><i>For the procedures where we relied on controls:</i></p> <p>Internal controls and processes are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p> <p><i>For the substantive procedures:</i></p> <p>Not making best efforts to assess whether traders have provided the information referred to in Articles 31(1) and 31(2) prior to allowing them to offer their products or services; or deviations over 5% that were instances in which Amazon did not take action regarding listings on the public websites for products or services that have been identified as unsafe and/or illegal.</p>

[Confidential]

- *Reasonable efforts:* by checking the Commission's public recall websites (for food and nonfood products) at least every business day.

Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements.
2. Observed that Amazon's controls, supporting the following control objectives, were partially sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance to ensure that Amazon makes best efforts in assessing whether traders have provided the information referred to in Articles 31(1) and 31(2) prior to allowing them to offer their products or services on the Store.
 - Controls provide reasonable assurance to ensure that Amazon [Confidential] checks in [Confidential] whether the products or services offered have been identified as illegal.
3. Due to the observations of point (2), we have performed both control test procedures for the control objectives above and additional substantive procedures (see point (5)).
4. Tested the controls following the control objective above and identified that these were suitably designed. As part of our audit procedures, we have:
 - inquired with the control owners and were informed that Amazon makes best efforts to assess whether traders have provided the information referred to in Articles 31(1) and 31(2) prior to allowing them to offer their products or services on the Store; we were further informed that Amazon makes use [Confidential] websites from authorities in the EU for products or services that have been identified as unsafe and/or illegal; whenever [Confidential] scans an illegal or unsafe product, a case is [Confidential] created [Confidential] to recall and/or remove the unsafe and/or illegal product from the Stores;
 - observed, as part of the test procedures for Articles 31(1) and 31(2), that processes and controls are appropriately designed and operate effectively to ensure that Amazon makes 'best efforts', in accordance with the benchmark as provided by Amazon, in assessing whether traders have provided the information referred to in Articles 31(1) and 31(2) prior to allowing them to offer their products or services;
 - inspected the list of websites and databases that are included in Amazon's monitoring procedures and observed that a [Confidential] review has been performed by Amazon to validate the accuracy and completeness of the list of Commission's public recall websites; and
 - observed, through one instance, that [Confidential]
5. Through additional substantive procedures, we determined that [Confidential] did work effectively during the Evaluation Period. As part of these substantive procedures, we have:

- reviewed a random selection of days and websites on which a product was marked as unsafe and observed that for all instances, the [Confidential] and
- verified, by following the procedures as described above, that Amazon makes 'reasonable efforts', in accordance with the benchmark as provided by Amazon, so as to [Confidential] check in any official, freely accessible, and machine-readable online database or online interface whether the products or services offered have been identified as illegal.

Changes to the audit procedures and/or systems and functionalities during the audit:

We performed substantive procedures in addition to control test procedures because the design of the controls in place was only partially sufficient and appropriate to meet the Specified Requirements.

Obligation: 32(1)	Specified Requirements: <i>Audit criteria:</i> Processes and controls are appropriately designed and operate effectively to inform, when Amazon becomes aware, irrespective of the means used, that an illegal product or service has been offered by a trader to consumers located in the Union through the Amazon EU Store in the six months preceding the moment Amazon became aware of the illegality, insofar as it has their contact details, consumers who purchased the illegal product or service through the Amazon EU Store of the following: <ol style="list-style-type: none"> The fact that the product or service is illegal. The identity of the trader. Any relevant means of redress. 	Materiality threshold: Internal controls and processes are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
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Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

- Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements.
- Observed that Amazon's controls, supporting the following control objectives, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that Amazon informs consumers who purchased illegal products or services through the Amazon EU Store, within 6 months from the moment it becomes aware, about a) the fact that the product or service is illegal, or b) the identity of the trader.
 - Controls provide reasonable assurance that Amazon provides any relevant means of redress to consumers who purchased the illegal product or service.
- Tested the processes and controls supporting the control objectives outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners and were informed that Amazon always has the contact details of the consumer as an Amazon user account is required to buy products on the Store, except for cases when the user account has been deleted; Amazon informs users by means of an email and by means of a message in the users' Message Centre;
 - inspected the design of standard operating procedures (SOP) in place related to the 'recall and market withdrawal process' that starts when Amazon becomes aware of a product recall and/or market withdrawal and we determined that it included appropriate steps to meet the Specified Requirements;
 - through one instance, when Amazon became aware of an illegal product or service that has been offered by a trader to consumers located in the Union through the Store in the six months preceding the moment Amazon became aware of the illegality, we confirmed that Amazon informed the

consumer of a) the fact that the product or service is illegal; b) the identity of the trader; and c) any relevant means of redress; and

- reviewed a random selection of cases where Amazon became aware of an illegal product or service that had been offered by a trader to consumers located in the Union through the Amazon EU Store in the six months preceding the moment Amazon became aware of the illegality, and confirmed that Amazon followed its SOP thereby informing the consumers (both by e-mail and via a message in Message Centre) of a) the fact that the product or service is illegal; b) the identity of the trader; and c) any relevant means of redress.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation	Specified Requirements	Materiality threshold
32(2)	<p>Audit Criteria:</p> <p>Processes and controls are appropriately designed and they operate effectively to ensure that Amazon allowing consumers to conclude distance contracts with traders does not have the contact details of all consumers concerned, that provider shall make publicly available and easily accessible on its online interface the information concerning the illegal product or service, the identity of the trader and any relevant means of redress.</p>	<p>Internal controls and processes are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>

Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements.
2. Observed that Amazon's controls, supporting the following control objectives, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that Amazon publicly discloses on its online interface the relevant information where they do not possess the contact details of all affected consumers in cases involving illegal products or services including the nature of the illegal product or service, the identity of the trader involved, and any available means of redress, in a manner that is easily accessible and understandable to consumers.
3. Tested the processes and controls supporting the control objective outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners and we were informed that Amazon has a help page where information about product safety and recalls is available to customers; and
 - inspected the help pages and determine that Amazon provides links to websites where consumers can easily find and search through the products that are subject to product safety warnings or recalls using filters.
4. Tested relevant General IT Controls, specifically IT continuity controls, and determined that the relevant IT systems and functionalities that support the controls were implemented and operating effectively throughout the Evaluation Period.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Section 5 – Additional provisions applicable to providers of very large online platforms and very large online search engines to manage systemic risks

Obligation 34(1) and 34(2)	Specified Requirements <i>Audit Criteria:</i> Processes and controls are appropriately designed and they operate effectively in order to diligently identify, analyze, and assess any systemic risks in the Union stemming from the design or functioning of the Amazon EU Store and its related systems, including algorithmic systems, or from the use made of the Amazon EU Store. The risk assessments should be carried out by the date of application as referred to in Article 33(6), second subparagraph, and at least once every year thereafter, and in any event prior to deploying functionalities that are likely to have a critical impact on the risks identified pursuant to this Article. This risk assessment shall be specific to its services and proportionate to the systemic risks, taking into consideration their severity and probability, and shall include the following systemic risks: a) the dissemination of illegal content through its services; b) any actual or foreseeable negative effects for the exercise of fundamental rights; c) any actual or foreseeable negative effects on civic discourse and electoral processes, and public security; and d) any actual or foreseeable negative effects in relation to gender-based violence, the protection of public health and minors and serious negative consequences to the person’s physical and mental well-being. Amazon shall take into account, in particular, whether and how the following factors influence any of the systemic risks referred to in Article 34(1): i. the design of its recommender systems and any other relevant algorithmic system; ii. its content moderation systems; iii. the applicable Terms and Conditions and its enforcement; iv. systems for selecting and presenting advertisements; and v. data related practices of the provider. The assessments shall also analyze whether and how the risks described under points (a) to (d) are influenced by intentional manipulation of the Store, including inauthentic use or automated exploitation of the Store, as well as the amplification and potentially rapid and wide dissemination of illegal content and of information that is incompatible with Amazon’s Terms and Conditions. Moreover, the assessment shall take into account specific regional or linguistic aspects, including those specific to a Member State. <i>Benchmark(s) used as provided by Amazon:</i> – <i>Critical impact:</i> material and negative impact on the systemic risks set out in Article 34, as identified, and assessed by relevant business lines.	Materiality threshold <i>For the procedures where we relied on controls:</i> Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements. <i>For the substantive procedures:</i> Existing mitigation measures in consideration, when analyzing and assessing the systemic risks, did not exist or were not in force; <i>or:</i> no systemic risk assessment is performed in the event of functionalities being identified that are likely to have a critical impact on the systemic risks identified.
<p>Conclusion: Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.</p> <p>Audit procedures, results and information relied upon:</p>		

1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements.
2. Observed that Amazon's controls, supporting the following control objectives, were partially sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that Amazon can diligently identify, analyze, and assess any systemic risks in the Union stemming from the design or functioning of the Amazon EU Store and its related systems, including algorithmic systems, or from the use made of the Amazon EU Store.
 - Controls provide reasonable assurance that Amazon conducts the risk assessment at least once every year thereafter and prior to deploying functionalities that are likely to have a critical impact on the risks identified pursuant to Article 34 of the Act.
 - Controls provide reasonable assurance that Amazon ensures the risk assessment is specific to its services and proportionate to the systemic risks, taking into consideration their severity and probability.
 - Controls provide reasonable assurance that the risk assessment includes the systemic risks, points (a) to (d), of the Audit Criteria.
 - Controls provide reasonable assurance that in case Amazon conducts a risk assessment, it will consider, in particular, whether and how the factors i) to v) of the Audit Criteria influence any of the systemic risks referred to in paragraph 34(1).
3. Due to the observation as described under point (2), we have performed both control test procedures for the control objectives outlined above and additional substantive procedures (see point (5)).
4. Tested the processes and controls supporting the control objective outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners and we were informed about how Amazon identifies, analyzes, and assesses systemic risks in the Union stemming from the design or functioning of the Amazon EU Store;
 - inspected the risk assessment report dated 26 August 2024, and ascertained, via a mapping exercise, that the risk assessment report includes:
 - all relevant risks as listed under points (a) to (d) of the Specified Requirements; and
 - all relevant factors as described in points (i) to (v) of the Specified Requirements;
 - inspected internal review notes and approvals and observed that the appropriate stakeholders were involved in the process of conducting the risk assessment report; we further observed that the report was reviewed and approved by the Board of Managers and the head of the DSA Compliance Function prior to providing the report to the Commission;
 - inspected supporting documents concerning the process that was followed to identify, assess, and analyze the systemic risks (e.g., internal reviews, questionnaire templates, questionnaire responses, the project plan, meeting minutes, etc.) and observed that a diligent approach was followed;
 - noted that Amazon did not identify new mitigation measures after considering the current mitigation measures to mitigate the systemic risks applicable to Amazon. Amazon states in its report that the (existing) mitigating measures described in the risk assessment report are reasonable, proportionate, and effective to address the systemic risks and protect the integrity of the Amazon EU Store, legitimate sellers, and consumers; to verify the existing mitigation measures, we have performed the substantive procedures as described under point 5; and
 - followed several procedures concerning the specific obligation to perform a systemic risk assessment prior to deploying functionalities that are likely to have a critical impact on the systemic risks identified, namely:
 - we inspected the legal practice standard and observed that it requires [Confidential] of the Amazon EU Store to:
 - a) [Confidential]
 - b) [Confidential]
 - c) [Confidential]
 - [Confidential]

	[Confidential]
•	[Confidential]
•	[Confidential]
•	[Confidential]
•	[Confidential]
•	[Confidential]
5.	Through additional substantive procedures, we determined that the risk assessment was performed diligently and that no other functionalities deployed likely had an impact on any of the systemic risks identified by Amazon. As part of these substantive procedures, we have: <ul style="list-style-type: none"> • reviewed a random selection of existing mitigating measures that Amazon has implemented to mitigate systemic risks; and conducted walk-throughs to assess these mitigation measures (e.g., amongst other things algorithmic systems for content moderation), specifically the processes and technical functionalities, and whether these are existing and proportionate measures in mitigating the identified systemic risks; and • observed that Amazon regularly tests risks and mitigation measures with groups most impacted by the specific risks (Article 13(1)(a)(v)) of the Delegated Regulation), for example via brand council, regulatory/external stakeholder engagement in the product safety and compliance space, the Memorandum of Understanding (MoU) on the sale of counterfeit goods for which Amazon is a signatory, Amazon’s involvement in the EU Commission’s International Product Safety Week and Amazon’s involvement in the Fake Reviews Conference.
6.	We confirmed, after the Evaluation Period, that there were no significant changes in the design of the controls in the period between testing the operating effectiveness of the controls and the end of the Evaluation Period.
Changes to the audit procedures and/or systems and functionalities during the audit:	
We performed substantive procedures in addition to control test procedures because the design of the controls in place was only partially sufficient and appropriate to meet the Specified Requirements.	

Obligation 34(3)	Specified Requirements <i>Audit Criteria:</i> Processes and controls are appropriately designed and they operate effectively to preserve the supporting documents of the risk assessments for at least three years after the performance of risk assessments, and shall, upon request, be communicated to the Commission and to the Digital Services Coordinator of establishment.	Materiality threshold Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
Conclusion: Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.		

Audit procedures, results and information relied upon:

1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements.
2. Observed that Amazon’s controls, supporting the following control objectives, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that Amazon preserves the supporting documents of the risk assessments for at least three years after the performance of risk assessments.
 - Controls provide reasonable assurance that Amazon communicates the supporting documents of the risk assessments to the Commission and to the Digital Services Coordinator of establishment upon request.
3. Tested the processes and controls supporting the control objectives outlined above and observed that these were suitably designed. As part of our audit procedures, we have:
 - inquired with the control owners and were informed that Amazon will preserve the supporting documents of the risk assessments for at least three years after the performance of the risk assessments, and that Amazon received a Request for Information (RFI) from the Commission on 4 July 2024 and responded to that timely;
 - inspected the risk assessment report dated 26 August 2024 and the supporting documents and identified that these were preserved during the Evaluation Period;
 - observed on-screen that supporting documents concerning the systemic risk assessment of August 2023 were preserved;
 - inspected the RFI document and Amazon’s response and observed that Amazon timely provided the supporting documents to the Commission; and
 - verified that the Board of Managers and Legal VPs were involved in the RFI response process.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation 35(1)	Specified Requirements <i>Audit Criteria:</i> Processes and controls are appropriately designed and they operate effectively to ensure that Amazon shall put in place reasonable, proportionate, and effective measures, tailored to the specific systemic risks identified pursuant to Article 34, with consideration to the impacts of such measures on fundamental rights. Such measures may include, where applicable, points a) to k) listed in the Act, Article 35(1).	Materiality threshold Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
<p>Conclusion: Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects. * * <i>Since there were no occurrences during the Evaluation Period, we only assessed the design, and we did not perform any test procedures on the implementation and operating effectiveness.</i></p> <p>Audit procedures, results and information relied upon:</p> <ol style="list-style-type: none"> 1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements. 2. Observed that Amazon’s controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> • Controls provide reasonable assurance that Amazon can conduct a risk assessment which includes all aspects listed in Article 35(1) of the DSA (the points listed in the Specified Requirements). 3. Tested the processes and controls supporting the control objective outlined above and observed that these were suitably designed. As part of our audit procedures, we have: <ul style="list-style-type: none"> • inquired with the control owners and were informed that Amazon did not identify new mitigation measures after considering the current mitigation measures to mitigate the systemic risks applicable 		

to Amazon; we were informed that Amazon described in its systemic risk assessment report that the existing mitigating measures are reasonable, proportionate, and effective in addressing the systemic risks and protecting the integrity of the Amazon EU Store, legitimate Sellers, and consumers; therefore, there are no new mitigation measures identified by Amazon (i.e., no occurrence);

- inquired with the control owners and were informed that, if Amazon identifies new systemic risks, the [Confidential] need to analyze and assess whether the existing mitigation measures are sufficient and appropriate to mitigate the newly identified risks; if the existing mitigation measures are not sufficient, new mitigation measures will be implemented; new mitigation measures will be tracked using performance improvement goals on [Confidential] to measure their effectiveness [Confidential];
- verified, as part of our procedures for Articles 34(1) and 34(2), that controls are operating effectively to assess whether the existing mitigation measures are reasonable, proportionate, and effective to mitigate the systemic risk to a sufficient level; if they are not deemed sufficient, new mitigation measures should be identified; and
- inspected and observed, as part of Article 34(1) and 34(2), a random sample of mitigation measures as described in the systemic risk assessment report and determined that these are reasonable, proportionate, and effective; also, we determined that these mitigation measures were implemented prior to the Evaluation Period and therefore not new mitigation measures.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation	Specified Requirements	Materiality threshold
36(1)	<p>Audit Criteria:</p> <p>Processes and controls are appropriately designed and they operate effectively to ensure that if a crisis occurs, Amazon can adequately take the following actions:</p> <ol style="list-style-type: none"> assess whether, and if so to what extent and how, the functioning and the use of the Store significantly contribute to a serious threat as referred to in Article 36(2), or are likely to do so; identify and apply specific, effective, and proportionate measures, such as any of those provided for in Article 35(1) or Article 48(2), to prevent, eliminate or limit any such contribution to the serious threat identified pursuant to point (a); report to the Commission by a certain date or at regular intervals specified in the decision, on the assessments referred to in point (a), on the precise content, implementation and qualitative and quantitative impact of the specific measures taken pursuant to point (b) and on any other issue related to those assessments or those measures, as specified in the decision. <p>When identifying and applying measures pursuant to point (b), Amazon shall take due account of the gravity of the serious threat referred to in Article 36(2), of 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.</p>	<p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>
<p>Conclusion:</p>		
<p>Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects. *</p>		
<p>* Since there were no occurrences during the Evaluation Period, we only assessed the design, and we did not perform any test procedures on the implementation and operating effectiveness.</p>		
<p>Audit procedures, results and information relied upon:</p>		

1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements.
2. Observed that Amazon's controls, supporting the following control objectives, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that Amazon takes all actions contained in a decision adopted by the Commission, acting upon a recommendation of the Board, as set out in Articles 36(1), points (a) to (c).
 - Controls provide reasonable assurance that, when identifying and applying measures pursuant to Article 36(1), point (b), Amazon takes due account of the gravity of the serious threat identified by the Commission, or 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 fundamental rights enshrined in the Charter.
3. Tested the processes and controls supporting the control objectives outlined above and observed that these were suitably designed. As part of our audit procedures, we have:
 - inquired with the control owners;
 - inspected the design of the crisis response mechanism's standard operating procedures (SOP) and determined that the SOP included all aspects to meet the Specified Requirements;
 - inspected the [Confidential] review of the SOP by the [Confidential] and determined that the SOP was reviewed during the Evaluation Period;
 - based on inquiries and an assessment of publicly available information (i.e., the website of the European Commission) we identified that no crisis occurred in the Evaluation Period; therefore, we could not assess the implementation and operating effectiveness of the crisis response mechanism.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation	Specified Requirements	Materiality threshold
37(1)	<p>Audit Criteria:</p> <p>Processes and controls are appropriately designed and they operate effectively to ensure that, at Amazon's own expense and at least once a year, an independent audit is performed to assess compliance with the following:</p> <ol style="list-style-type: none"> a) the obligations set out in Chapter III of the Act; b) 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 of the Act. 	<p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>
<p>Conclusion:</p> <p>Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.</p> <p>Audit procedures, results and information relied upon:</p> <ol style="list-style-type: none"> 1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements. 2. Observed that Amazon's controls, supporting the following control objectives, were sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> • Controls provide reasonable assurance that independent auditors are engaged to assess compliance with the obligations set out in Article 37(1), points (a) and (b). • Controls provide reasonable assurance that the independent audit covers the obligations set out in Chapter III of the Act. • Controls provide reasonable assurance that the independent audit covers 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 of the Act. 		

3. Tested the processes and controls supporting the control objectives outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
- inquired with the control owners;
 - inspected the contract between Amazon and KPMG and determined that an independent auditor has been appointed to conduct the DSA audit for the Evaluation Period; and
 - inspected the contract between Amazon and KPMG and determined that the agreed scope contains:
 - the obligations set out in Chapter III of the Act;
 - the codes of conduct referred to in Articles 45 and 46 and the crisis protocols referred to in Article 48 of the Act.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation	Specified Requirements	Materiality threshold
37(2)	<p>Audit Criteria:</p> <p>Processes and controls are appropriately designed and they operate effectively to ensure Amazon shall afford KPMG the cooperation and assistance necessary to enable them to conduct those audits in an effective, efficient, and timely manner, including giving them access to all relevant data and premises and answering oral or written questions. Amazon shall refrain from hampering, unduly influencing or undermining the performance of the audit.</p> <p>The audit shall ensure an adequate level of confidentiality and professional secrecy in respect of the information obtained from Amazon and third parties in the context of the audits, including after the termination of the audits. However, complying with that requirement shall not adversely affect the performance of the audits and other provisions of this Regulation, in particular those on transparency, supervision, and enforcement. Where necessary for the purpose of the transparency reporting pursuant to Article 42(4), the audit report and the Audit Implementation report referred to in paragraphs 4 and 6 of this Article shall be accompanied with versions that do not contain any information that could reasonably be confidential.</p>	<p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>

Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements.
2. Observed that Amazon’s controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that Amazon cooperates and assists KPMG in conducting the DSA audit in an effective, efficient, and timely manner, including giving them access to all relevant data and premises and answering oral or written questions. Amazon shall refrain from hampering, unduly influencing or undermining the performance of the audit.
3. Tested the processes and controls supporting the control objective outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:

- inquired with the control owners;
- inspected the contract between Amazon and KPMG and determined that agreements were made that require Amazon to cooperate and assist the independent auditor in performing the audit in an effective, efficient, and timely manner; and
- inspected the contract between Amazon and KPMG and determined that Amazon confirmed that it will not hamper, unduly influence, or undermine the performance of the audit.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation 37(3)	Specified Requirements <i>Audit Criteria:</i>	Materiality threshold
	<p>Processes and controls are appropriately designed and they operate effectively to ensure that the audit shall be performed by an organization that:</p> <ul style="list-style-type: none"> a) is independent from, and does not have any conflicts of interest with Amazon and any legal person connected to Amazon, in particular: <ul style="list-style-type: none"> i. has not provided non-audit services related to the matters audited to Amazon and to any legal person connected to Amazon in the twelve-month period before the beginning of the audit and has committed to not providing them with such services in the twelve-month period after the completion of the audit; ii. has not provided DSA auditing services to Amazon and any legal person connected to Amazon during a period longer than ten consecutive years; iii. is not performing the audit in return for fees which are contingent on the result of the audit; b) has proven expertise in the area of risk management, technical competence, and capabilities; c) has proven objectivity and professional ethics, based in particular on adherence to codes of practice or appropriate standards. 	<p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>

Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements.
2. Observed that Amazon's controls, supporting the following control objectives, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that organizations performing audits shall do so in line with the requirements set out in 37(3) (a) to (c).
 - Controls provide reasonable assurance that the provider ensures the engaged auditor is independent and free of conflicts of interest with the provider or any legal person connected to the provider.
 - Controls provide reasonable assurance that the provider ensures the independent auditor has not provided non-audit services related to the matters audited to the provider or any legal person connected to it in the twelve-month period before the beginning of the audit and has committed to not providing such services in the twelve-month period after the completion of the audit.
 - Controls provide reasonable assurance that the auditor has not provided DSA audit services to the provider, or any legal person connected to it for a period longer than ten consecutive years.

- Controls provide reasonable assurance that the provider ensures the fees charged for the audit will not be contingent on the result of the audit.
 - Controls provide reasonable assurance that the provider ensures the engaged auditor has proven expertise in the areas of risk management, technical competence, and capabilities.
 - Controls provide reasonable assurance that the provider ensures the engaged auditor has proven objectivity and professional ethics, in line with the codes of practice or appropriate standards.
3. Tested the processes and controls supporting the control objectives outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
- inquired with the control owners;
 - inspected the contract between Amazon and KPMG, specifically the independence paragraph, and determined that KPMG has not provided non-audit services related to the matters audited to the provider or any legal person connected to it in the twelve-month period before the beginning of the audit and has committed to not providing such services in the twelve-month period after the completion of the audit;
 - inspected the contract between Amazon and KPMG, specifically the independence paragraph, and determined that KPMG has specific processes and systems in place to ensure that it will remain independent during the performance of the assurance engagement in the Evaluation Period;
 - inspected the contract between Amazon and KPMG and determined that Amazon confirmed that the fees charged for an audit are not contingent on the result of the audit, concluded that the engaged auditor has proven expertise in the area of risk management, technical competence, and capabilities, and that the compliance function designated an auditor with proven objectivity and professional ethics, in line with the appropriate standards; and
 - inspected documentation concerning the review of professional ethics for the auditor appointment after having received all proposals for the role of DSA auditor [Confidential]
 reviewed all proposals with specific considerations around the obligations set out in Article 37(1)(a) and (b), independence requirements (including ethics) and technical expertise, and aligned with senior management and Board of Managers (management body) on the choice of auditor.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation	Specified Requirements	Materiality threshold
37(4) & 37(5)	<p>Audit Criteria:</p> <p>Amazon's processes and controls are appropriately designed and they operate effectively to ensure that the organization performing the audit establish an audit report for each audit. That report shall be substantiated, in writing, and shall include at least the following:</p> <ul style="list-style-type: none"> a) the name, address, and the point of contact of Amazon subject to the audit and the period covered; b) the name and address of the organization or organizations performing the audit; c) a declaration of interests; d) a description of the specific elements audited, and the methodology applied; e) a description and a summary of the main findings drawn from the audit; f) a list of the third parties consulted as part of the audit; g) an audit opinion on whether Amazon complied with the obligations and with the commitments referred to in Article 37(1), namely 'positive', 'positive with comments' or 'negative'; h) where the audit opinion is not 'positive', operational recommendations on specific measures to achieve compliance and the recommended timeframe to achieve compliance. 	<p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>

	Audit reports include an explanation where the auditor was unable to audit certain specific elements or to express an audit opinion.	
<p>Conclusion: Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.</p> <p>Audit procedures, results and information relied upon:</p> <ol style="list-style-type: none"> 1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements. 2. Observed that Amazon's controls, supporting the following control objectives, were sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> • Controls provide reasonable assurance that a written audit report is established. The audit report shall include at least the information described in Article 37(4), points (a) to (h). • Controls provide reasonable assurance that the audit report shall describe the operational recommendations on specific measures to achieve compliance and the recommended timeframe to achieve compliance if the audit opinion is not 'positive'. 3. Tested the processes and controls supporting the control objectives outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have: <ul style="list-style-type: none"> • inquired with the control owners and were informed that Amazon performs an internal review of the audit report to ascertain that the points set out in 37(4) and 37(5) are included; • inspected the contract between Amazon and KPMG and determined that KPMG is obliged to provide an audit report containing the requirements set out in Article 37(4), points (a) to (h); and • inspected the documentation and determined that a review was performed by the [Confidential] on the audit report, which was submitted by KPMG on 29 August 2024, to ensure all elements of Articles 37(4) and 37(5) were included. <p>Changes to the audit procedures and/or systems and functionalities during the audit: N/A</p>		

Obligation 37(6)	Specified Requirements Audit Criteria: Processes and controls are appropriately designed and they operate effectively to ensure that after receiving a nonpositive audit report with operational recommendations, Amazon implements within one month an implementation report setting out those measures. In case that operational recommendations are not taken into account, it shall justify in the Audit Implementation report the reasons for not doing so and set out any alternative measures that it has taken to address any instances of noncompliance identified	Materiality threshold Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
<p>Conclusion: Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.</p> <p>Audit procedures, results and information relied upon:</p> <ol style="list-style-type: none"> 1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements. 2. Observed that Amazon's controls, supporting the following control objectives, were sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> • Controls provide reasonable assurance that if operational recommendations are received in the audit report (i.e., Amazon receives an audit report that is not positive), an Audit Implementation report 		

setting out the necessary measures to implement the recommendations will be adopted within one month, or the reasons for not doing so will be justified and any alternative measures to address any instances of noncompliance will be identified.

3. Tested the processes and controls supporting the control objectives outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners and were informed that Amazon drafted an Audit Implementation report, including what Amazon will do with the proposed recommendations from the Audit report;
 - inspected the documentation and determined that the implementation report was issued on 27 September 2024, one month after the issuance of the audit report, setting out appropriate actions or justifications for any articles that concluded nonpositive;
 - inspected the documentation and determined that the [Confidential] performed a review of the implementation report prior to sharing it with the Commission and the Luxembourg Digital Service Coordinator, and the publication on the online interface of Amazon; and
 - verified that Amazon shared the implementation report with the Commission and the Digital Services Coordinator of Luxembourg on 27 September 2024.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation	Specified Requirements	Materiality threshold
38(1)	<p>Audit Criteria:</p> <p>Processes and controls are appropriately designed and they operate effectively to ensure that for each recommender system an option is provided to opt out of profiling.</p> <p>Benchmark(s) used as provided by Amazon:</p> <ul style="list-style-type: none"> – <i>Scope of recommender systems:</i> [Confidential] 	<p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>
<p>Conclusion:</p> <p>Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.</p> <p>Audit procedures, results and information relied upon:</p> <ol style="list-style-type: none"> 1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements. 2. Observed that Amazon’s controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> • Controls provide reasonable assurance that Amazon shall provide at least one option for each of its recommender systems, which is not based on profiling. 3. Tested the processes and controls supporting the control objective outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have: <ul style="list-style-type: none"> • inquired with the control owners to understand the recommender systems that are based on profiling and determined that there is an option available which is not based on profiling via a radio button in the account settings (‘Your Account, Recommendation Preferences’); • verified that Amazon identified all recommender systems that are based on profiling and in scope of this obligation; • verified that a review is performed to determine, for all recommender systems in scope, whether these are based on ‘profiling’ or ‘non-profiling’ strategies; 		

- reviewed a random selection of strategies that are categorized as 'non-profiling' strategies and identified that all the selected samples were reviewed and approved by [Confidential] via the approval portal;
 - verified, through one instance and by assessing the code configuration, that recipients of the service can opt out, via a function in the account settings, for the usage of profiling when Amazon recommends products and services;
 - verified that there is one opt-out functionality for recipients of the service on the online interface, accessible via 'Your Account, Recommendation Preferences', that suppresses content for underlying profiling recommender systems; and
 - verified, through one instance and by assessing the code configuration, that recommendations based on profiling are suppressed when a recipient of the service opts out for profiling, as the Store no longer included recommendations generated from recommender systems that utilize profiling.
4. Tested relevant General IT Controls, specifically change management controls and identity access management controls, and determined that the relevant IT systems and functionalities that support the (automated) controls had been implemented and were operating effectively throughout the Evaluation Period.
 5. We confirmed, after the Evaluation Period, that there were no significant changes in the design or operation of the controls in the period between testing the operating effectiveness of the controls and the end of the Evaluation Period.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation 39(1)	Specified Requirements <i>Audit Criteria:</i> Processes and controls are appropriately designed and they operate effectively to ensure that Amazon makes publicly available in a specific section of its online interface, through a searchable and reliable tool that allows multicriteria queries and through application programming interfaces, a repository containing the information referred to in Article 39(2), for the entire period during which it presents an advertisement and until one year after the advertisement was presented for the last time on its online interfaces. Amazon shall ensure that the repository does not contain any personal data of the recipients of the service to whom the advertisement was or could have been presented and shall make reasonable efforts to ensure that the information is accurate and complete. <i>Benchmark(s) used as provided by Amazon:</i> – <i>Reasonable efforts:</i> checking the business and operational dashboard daily (business days) to ensure completeness of data.	Materiality threshold Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
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Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements.
2. Observed that Amazon's controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that Amazon has made an advertisement repository available through a searchable and reliable tool (user interface and application programming interface) with

reasonably complete and accurate information as referred to in Article 39(2), points (a) to (g) for up to one year after the advertisement was presented; and that the advertisement repository does not contain personal data of recipients of service to whom the advertisements were presented.

3. Tested the processes and controls supporting the control objective outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners and were informed that the advertisement repository (named 'Ads library') is available for all Amazon users via their account settings (i.e., link provided via advertisement preferences and options when clicking on the 'Sponsored i' mark when an advertisement is presented); and that the Ads Library API provides users with the ability to query data related to advertisements and affiliate marketing content displayed on Amazon's EU Stores;
 - verified, through one advertisement instance and by inspecting the code configuration, that the Ads library accessible via the Amazon EU Stores allows recipients of the service to use multicriteria and a search functionality;
 - verified, through one advertisement instance and by inspecting the code configuration, that the Ads library API allows recipients of service to query the Ads library;
 - inspected the code configuration and determined that one interface is used to populate the Ads library and provide results for the Ads library API;
 - verified, through one advertisement instance and by inspecting the code configuration, that both the Ads library and Ads library API contains the information referred to in Article 39(2), points (a) to (g), and that this information matches the information in the advertisements source system; we further determined that advertisements are included for the entire period during which they are present on the Amazon EU Stores and until one year after they were presented;
 - reviewed a random selection of advertisements and observed that the information referred to in Article 39(2), points (a) to (g) was accurately and completely presented in the advertisement repository; and
 - reviewed a random selection of advertisements and observed that for those advertisements no personal data is presented in the advertisement repository.
4. Performed a test to verify that the interface from the source systems to the Ads library and Ads library API is monitored for exceptions, and that Amazon processes identified exceptions.
5. Tested relevant General IT Controls, specifically change management controls and identity access management controls, and determined that the relevant IT systems and functionalities that support the (automated) controls were implemented and operating effectively throughout the Evaluation Period.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation 39(2)	Specified Requirements <i>Audit Criteria:</i> Processes and controls are appropriately designed and operate effectively to ensure that information in the advertisement repository has following elements: a) the content of the advertisement, including the name of the product, service or brand and the Subject Matter of the advertisement; 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 point (b); d) the period during which the advertisement was presented; e) whether the advertisement was intended to be presented specifically to one or more particular groups of recipients of service and if so, the main parameters used for that purpose including, where applicable, the main parameters used to exclude one or more of such particular groups;	Materiality threshold Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.

	<ul style="list-style-type: none"> f) the commercial communications published on the very large online platforms and identified pursuant to Article 26(2); g) the total number of recipients of the service reached and, where applicable, aggregate numbers broken down by Member State for the group or groups of recipients that the advertisement specifically targeted. 	
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Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements.
2. Observed that Amazon’s controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that Amazon has provided complete and accurate information as referred to in Article 39(2), points (a) to (g).
3. Tested the processes and controls supporting the control objective outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners and we were informed that the advertisement repository (named ‘Ads library’) is available for all Amazon users via their account settings (i.e., link provided via advertisement preferences and options when clicking on the ‘Sponsored i’ mark when an advertisement is presented); and that the Ads Library API provides users with the ability to query data related to advertisements and affiliate marketing content displayed on Amazon's EU Stores;
 - inquired with the control owners and were informed that points (a) to (g) of the Audit Criteria can be accessed via both the Ads library and the Ads library API;
 - inspected the code configuration and determined that one interface is used to populate the Ads library and provide results for the Ads library API;
 - inspected, through one advertisement instance and by inspecting the code configuration, that both the Ads library and Ads library API contains the information referred to in Article 39(2), points (a) to (g), and that this information matches the information in the advertisements source system; we further determined that advertisements are included for the entire period during which they are present on the Amazon EU Stores and until one year after they were presented;
 - inspected, through one instance and by assessing the code configuration, that the total number of recipients reached is calculated correctly and completely for all in-scope EU countries and in total for the EU (if applicable); and
 - reviewed a random selection of advertisements and identified that the information referred to in Article 39(2) was accurately and completely presented in the advertisement repository.
4. Performed a test to verify that the interface from the source systems to the Ads library and Ads library API is monitored for exceptions, and that Amazon processes identified exceptions.
5. Tested relevant General IT Controls, specifically change management controls and identity access management controls, and determined that the relevant IT systems and functionalities that support the (automated) controls had been implemented and were operating effectively throughout the Evaluation Period.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation 39(3)	Specified Requirements <i>Audit Criteria:</i> Processes and controls are appropriately designed and they operate effectively to ensure that, where Amazon has removed or disabled access to a specific advertisement based on alleged	Materiality threshold Internal controls are not sufficiently designed and/or implemented or they did not operate
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	<p>illegality or incompatibility with its Terms and Conditions, the advertisement repository shall not include the information referred to in Article 39(2), points (a), (b) and (c).</p> <p>In such case, the repository shall include, for the specific advertisement concerned, the information referred to in Article 17(3), points (a) to (e), or Article 9(2), point (a)(i), as applicable.</p>	<p>effectively throughout the Evaluation Period to meet the Specified Requirements.</p>
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Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements.
2. Observed that Amazon’s controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that the advertisement repository contains advertisements removed for alleged illegality or incompatibility with Amazon’s Terms and Conditions with the information referred to in Article 17(3), points (a) to (e), or Article 9(2), point (a)(i), as applicable.
3. Tested the processes and controls supporting the control objective outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners and were informed that a dedicated page (i.e., Ad compliance library) on the online interface was created to present advertisements that have been removed or disabled for alleged illegality or incompatibility with its Terms and Conditions;
 - verified, through one advertisement instance, that the Ad compliance library allows recipients of the service to find advertisements that have been removed or disabled for alleged illegality or incompatibility with its Terms and Conditions;
 - inspected the code configuration and determined that the interface for the Ad compliance library is the same as the interface used to populate the Ads library (see 39(1));
 - performed an inspection, through one advertisement instance and by inspecting the code configuration, to verify that the Ad compliance library contains the information referred to in Article 39(2), points (d) to (g), and that this information matches the information in the advertisements source system; we further determined that advertisements are included for the entire period during which they are present on the Amazon EU Stores and until one year after they were presented;
 - verified, through one advertisement instance, that the Ad compliance library does not contain the information referred to in Article 39(2), points (a), (b) and (c); and
 - verified, through one instance, that the Ad compliance library does contain the applicable information referred to in Article 17(3), points (a) to (e), or Article 9(2), point (a)(i), as applicable.
4. Performed a test to verify that the interface from the source systems to the Ad compliance library is monitored for exceptions, and that identified exceptions are processed in a timely manner by Amazon.
5. Tested relevant General IT Controls, specifically change management controls and identity access management controls, and determined that the relevant IT systems and functionalities that support the (automated) controls were implemented and operating effectively throughout the Evaluation Period.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation	Specified Requirements	Materiality threshold
40(12)	<p>Audit Criteria:</p> <p>Processes and controls are appropriately designed and they operate effectively to give access without undue delay to data, including, where technically possible, real-time data, provided that</p>	<p>Internal controls and/or processes are not sufficiently designed and/or implemented, or they did not operate</p>

	<p>the data is publicly accessible in Amazon's online interface by 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 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).</p> <p>Benchmark(s) used as provided by Amazon:</p> <ul style="list-style-type: none"> – <i>Without undue delay</i>: without excessive waiting or postponement. 	<p>effectively throughout the Evaluation Period to meet the Specified Requirements.</p>
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Conclusion:

Positive with comments – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

For the period from 1 July 2024 till 9 August 2024, for all Stores, the 'Conditions of Use' prohibited the use of automated tools to extract data that is publicly accessible on Amazon's interface in the EU. On 9 August 2024 Amazon updated the Conditions of Use to include an exception for researchers or competent authorities. However, due to a human error, this exception was not included in the German version of the Conditions of Use on the German Store. Amazon corrected this human error on 28 March 2025.

These observations, however, do not lead to a risk of a material misstatement at the obligation level. This is because for the majority of the Evaluation Period and Stores, Amazon did allow researchers and competent authorities to use data mining, robots, or similar data gathering and extraction tools to obtain data from the Amazon EU Stores. Moreover, specifically for the German Store, the English translated version did allow researchers and competent authorities to use automated tooling to gather data from the German Store.

Audit procedures, results and information relied upon:

1. We conducted a walk-through to understand whether and how Amazon provides researchers access to publicly accessible data on Amazon's online interface and identified that no specific processes, tools, or infrastructure have been implemented by Amazon for this purpose.
2. We inspected the Terms and Conditions (i.e., Amazon Conditions of Use) and identified that Amazon, on 9 August, updated its Conditions of Use for eight out of the nine Stores for allowing researchers to use data mining, robots, or similar data gathering and extraction tools. Specifically, it has added the section in brackets below:

"This licence does not include any resale or commercial use of any Amazon Service or its contents; any collection and use of any product listings, descriptions, or prices; any derivative use of any Amazon Service or its contents; any downloading or copying of account information for the benefit of another merchant; or (with the exception of any use by researchers or competent authorities to ensure compliance with applicable laws) any use of data mining, robots, or similar data gathering and extraction tools."

* Source: Amazon Conditions of Use (example Netherlands Store).

3. For the German Store we identified that the German version of the Conditions of Use still prohibited the use of data mining, robots or similar data gathering and extraction tools to extract data that is publicly accessible on Amazon's interface. Specifically, the section below was, compared to the other eight Stores, not updated:

*"Diese Lizenz beinhaltet nicht den Weiterverkauf oder die kommerzielle Nutzung von Amazon Services oder ihrer Inhalte, eine Erfassung und Nutzung von Produktinformationen, Beschreibungen oder Preisen, die abgeleitete Nutzung von Amazon Services oder ihrer Inhalte, ein Herunterladen oder Kopieren von Kontoinformationen zugunsten eines anderen Händlers oder die Nutzung von Data-Mining, Robotern oder ähnlichen Datenerfassungs- und Extraktions-Programmen." **

* Source: Amazon Conditions of Use (example Germany Store).

4. We inspected that Amazon updated the German Store's Conditions of Use on 28 March 2025 to include the sentence between brackets as described under point two.
5. We inspected that researchers and competent authorities can access Amazon's data (via the user-interface) without undue delay, in accordance with the benchmark as provided by Amazon and documented above.
6. We confirmed, after the Evaluation Period, that there were no significant changes to the relevant sections of the Conditions of Use for the nine different Stores.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Recommendations on specific measures:

We recommend Amazon to periodically review the Conditions of Use, for all EU Stores and all language versions, to ascertain that these include terms that allow 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.

Recommended timeframe to implement specific measures:

31 December 2025

Management comments:

Amazon will consider KPMG's recommendation and assess potential updates to its review process for Conditions of Use across all Amazon EU Stores.

Obligation 41(1)	Specified Requirements <i>Audit Criteria:</i> Processes and controls are appropriately designed and they operate effectively to ensure that Amazon establishes a compliance function, which is independent from its operational functions and composed of one or more compliance officers, including the head of the Compliance Function. That compliance function shall have sufficient authority, stature, and resources, as well as access to the management body of Amazon to monitor the compliance of that provider with the Act. <i>Benchmark(s) used as provided by Amazon:</i> – <i>Sufficient authority, stature, and resources:</i> the power and capabilities required to fulfil statutory duties.	Materiality threshold Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
<p>Conclusion: Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.</p> <p>Audit procedures, results and information relied upon:</p> <ol style="list-style-type: none"> 1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements. 2. Observed that Amazon's controls, supporting the following control objectives, were sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> • Controls provide reasonable assurance that a compliance function is established which is independent from Amazon's operational functions and composed of one or more compliance officers, including the head of the Compliance Function. • Controls provide reasonable assurance that the compliance function is provided with sufficient authority, stature and resources, and access to Amazon's management body, to monitor Amazon's compliance with the Act. 3. Tested the processes and controls supporting the control objectives outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have: <ul style="list-style-type: none"> • inquired with the control owners; • inquired with the relevant contacts of the DSA Compliance Function, including the head of the DSA Compliance Function, and confirmed that they have the relevant experience and sufficient knowledge and resources to perform their jobs; • inquired with the head of Compliance about his role as head of Compliance, responsibilities, team, authority, stature, resources, and access to the management body; 		

- inspected the DSA Compliance Charter and determined it sets out the responsibilities, duties, governance, and activities of the independent compliance function. The DSA Compliance Charter is reviewed by the Board of Managers;
 - inspected the organizational chart and confirmed that the compliance function is an independent senior manager who reports directly to the Board of Managers; and
 - inspected the appointment of the head of Compliance and determined that the appointment was approved by the Board of Managers.
4. We confirmed, after the Evaluation Period, that there were no significant changes in the design or operation of the controls in the period between testing the operating effectiveness of the controls and the end of the Evaluation Period.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation	Specified Requirements	Materiality threshold
41(2)	<p>Audit Criteria:</p> <p>Processes and controls are appropriately designed and operate effectively to ensure that the management body of Amazon ensures that compliance officers have the professional qualifications, knowledge, experience, and ability necessary to fulfil the tasks referred to in Article 41(3).</p> <p>The management body of Amazon shall ensure that the head of the Compliance Function is an independent senior manager with a distinct responsibility for the Compliance Function.</p> <p>The head of the Compliance Function shall report directly to the management body of Amazon and may raise concerns and warn that body where risks referred to in Article 34 or noncompliance with this Regulation affect or may affect Amazon, without prejudice to the responsibilities of the management body in its supervisory and managerial functions.</p> <p>The head of the Compliance Function shall not be removed without prior approval of the management body of Amazon.</p>	<p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>

Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements.
2. Observed that Amazon's controls, supporting the following control objectives, are sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that compliance officers have the professional qualifications, knowledge, experience, and ability needed to fulfil the tasks referred to in Article 41(3).
 - Controls provide reasonable assurance that the head of the Compliance Function is an independent senior manager with distinct responsibility for the DSA Compliance Function.
 - Controls provide reasonable assurance that the head of the Compliance Function reports directly to the Board of Managers and is able to raise concerns and warn the Board of Managers where risks referred to in Article 34 or noncompliance with the DSA affect or may affect the Store.
 - Controls provide reasonable assurance that the head of the Compliance Function is not removed without prior approval of the Board of Managers of Amazon.
3. Tested the processes and controls supporting the control objectives outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:

- inquired with the control owners and were informed that the head of the Compliance Function will be appointed and removed after approval of the Board of Managers, that the head of the Compliance Function is responsible for the compliance function and will provide ^[Confidential] progress updates to the Board of Managers, and that potential risks are communicated by the head of the Compliance Function to the Board of Managers
- inquired with the head of Compliance and we were informed that he has the professional qualifications, knowledge, experience, and ability necessary to fulfil the tasks referred to in Article 41(3);
- inspected the DSA Compliance Charter and determined it sets out the responsibilities, duties, governance, and activities of the independent compliance function. The DSA Compliance Charter is reviewed by the Board of Managers;
- inspected the organizational chart and confirmed that the head of the Compliance Function is an independent senior manager who reports directly to the Board of Managers;
- inspected the appointment of the head of Compliance and determined that the Board of Managers approved the appointment;
- inspected recruitment documentation and job adverts related to the compliance function and determined that the compliance function hires staff members in accordance with Amazon's regular recruitment procedures and guidelines. The job adverts do mention the required professional qualifications, knowledge, experience, and ability needed to fulfil the tasks referred to in Article 41(3);
- inspected ^[Confidential] reports by the compliance function to the Board of Managers and determined that the reports include status updates on follow-up actions from the previous year's audit and, if needed, may raise concerns and warn the Board of Managers if risks referred to in Article 34 or noncompliance with the DSA affect or may affect the Store;
- inspected minutes to confirm that quarterly progress and status update meetings have been held in which the head of the DSA Compliance Function reported to the Board of Managers;
- inspected the ^[Confidential] compliance function report and determined that this report included a summary of the DSA compliance monitoring, including the identified Systemic Risks considered in the Systemic Risks Assessments of Article 34, and mitigation and monitoring activities; and
- inspected meeting minutes of the Board of Managers' meeting held in Luxembourg on 13 August 2024 and determined that the DSA Compliance Function ^[Confidential] report was approved by the Board of Managers during the meeting and captured in the meeting minutes.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation	Specified Requirements	Materiality threshold
41(3)	<p>Audit Criteria:</p> <p>Processes and controls are appropriately designed and operate effectively to ensure that compliance officers shall have the following tasks:</p> <ul style="list-style-type: none"> a) cooperating with the Digital Services Coordinator of establishment and the Commission for the purpose of the Act; b) ensuring that all risks referred to in Article 34 are identified and properly reported on and that reasonable, proportionate, and effective risk mitigation measures are taken pursuant to Article 35; c) organizing and supervising the activities of Amazon relating to the independent audit pursuant to Article 37; d) informing and advising the management and employees of Amazon about relevant obligations under the Act; e) monitoring the compliance of Amazon with its obligations under the Act; f) where applicable, monitoring the compliance of Amazon with commitments made under the codes of conduct pursuant to Articles 45 and 46 or the crisis protocols pursuant to Article 48. 	<p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>

Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.*

Note: the codes of conduct pursuant to Articles 45 and 46, and the crisis protocols pursuant to Article 48 are not in scope of the audit, therefore no opinion is formed on obligation 41(3)(f).

Audit procedures, results and information relied upon:

1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements.
2. Observed that Amazon’s controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance to ensure that compliance officers have responsibility for the tasks set out in Articles 41(3), points (a) to (e).
3. Tested the processes and controls supporting the control objective outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the relevant contacts of the Compliance Function and Legal Function and confirmed that they have the responsibility for the tasks set out in Articles 41(3), points (a) to (e);
 - inquired with the head of Compliance and were informed that he has the professional qualifications, knowledge, experience, and ability necessary to fulfil the tasks referred to in the Audit Criteria;
 - inspected the [Confidential] compliance function report and determined that this report included a summary of the DSA compliance monitoring, including the identified Systemic Risks considered in the Systemic Risks Assessments of Article 34, and mitigation and monitoring activities;
 - inspected meeting minutes of the Board of Managers’ meeting held in Luxembourg on 13 August 2024 and determined that the DSA Compliance Function’s [Confidential] report was approved by the Board of Managers during the meeting and captured in the meeting minutes;
 - inspected the DSA Compliance Charter and observed that the compliance officers have the responsibility for the tasks set out in Articles 41(3), points (a) to (e);
 - performed an inspection, as part of our audit procedures under Articles 41(1) and 41(2), to verify that the head of the DSA Compliance Function is an independent senior manager who reports directly to the Board of Managers;
 - performed an inspection, as part of our procedures for Article 41(5), to verify that the compliance officers were engaged in the systemic risk assessment, and we observed, by means of meeting minutes and communication documents, that their involvement was appropriate to meet the Specified Requirements;
 - observed, as part of our audit procedures, that the compliance officers were monitoring the compliance of Amazon with its obligations under the Act as well as organizing and supervising the independent audit; and
 - inspected minutes to confirm that [Confidential] progress and status update meetings have been held in which the head of the DSA Compliance Function reported to the Board of Managers.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation	Specified Requirements	Materiality threshold
41(4)	<p>Audit Criteria:</p> <p>Processes and controls are appropriately designed and operate effectively to ensure that Amazon shall communicate the name and contact details of the head of the Compliance Function to the Digital Services Coordinator of Luxembourg (i.e., ‘Autorité de la Concurrence’) and to the Commission.</p>	<p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>
<p>Conclusion:</p>		

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements.
2. Observed that Amazon’s controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that Amazon communicates the name and contact details of the head of the Compliance Function to the Digital Services Coordinator of establishment and to the Commission.
3. Tested the processes and controls supporting the control objective outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners and we were informed that the name and contact details of the head of the Compliance Function were communicated to the Digital Services Coordinator of Luxembourg (i.e., ‘Autorité de la Concurrence’) and the Commission;
 - inquired with the relevant contacts of the compliance function and observed that the name and contact details of the head of the Compliance Function were communicated to the Digital Services Coordinator of Luxembourg and the Commission;
 - inspected the communication between Amazon and the Digital Services Coordinator of Luxembourg and between Amazon and the Commission and confirmed that the name and contact details were shared before the beginning of the Evaluation Period; and
 - inspected the communication between Amazon and the Digital Services Coordinator of Luxembourg and between Amazon and the Commission and confirmed that the name and contact details of the current compliance officer were shared in March 2024 after the change took effect.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation	Specified Requirements	Materiality threshold
41(5)	<p>Audit Criteria:</p> <p>Processes and controls are appropriately designed and they operate effectively to ensure the management body of Amazon shall define, oversee and be accountable for the implementation of the Amazon’s governance arrangements that ensure the independence of the compliance function, including the division of responsibilities within Amazon, the prevention of conflicts of interest, and sound management of systemic risks identified pursuant to Article 34.</p>	<p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>

Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements.
2. Observed that Amazon’s controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that defining, overseeing, and being accountable for the implementation of Amazon’s governance arrangements ensure the independence of the compliance function, including the division of responsibilities within Amazon’s organization, the prevention of conflicts of interest, and sound management of systemic risks identified pursuant to Article 34.

3. Tested the processes and controls supporting the control objective outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
- inquired with the control owners;
 - inquired with the head of Compliance about his role as head of Compliance, responsibilities, team, authority, stature, resources, and access to the management body;
 - inquired with the relevant contacts of the compliance function and identified that the [Confidential] compliance function report was presented to the Board of Managers in August 2024;
 - inspected the [Confidential] compliance function report and determined that this report included a summary of the DSA compliance monitoring, including the identified Systemic Risks considered in the Systemic Risks Assessments of Art. 34, and mitigation and monitoring activities;
 - inspected meeting minutes of the Board of Managers' meeting held in Luxembourg on 13 August 2024 and determined that the DSA Compliance Function [Confidential] report was approved by the Board of Managers during the meeting and captured in the meeting minutes;
 - inspected the DSA Compliance Charter and determined that the compliance function is independent from the operational functions and receives its instructions from the Board of Managers;
 - inquired with management about its responsibility to oversee and be accountable for the implementation of Amazon's governance arrangements that ensure the independence of the compliance function, including the division of responsibilities within Amazon, the prevention of conflicts of interest, and sound management of systemic risks identified, and we observed that these are appropriate and in line with the DSA Compliance Charter; and
 - inspected minutes to confirm that [Confidential] progress and status update meetings have been held in which the head of the DSA Compliance Function reported to the Board of Managers.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation 41(6)	Specified Requirements <i>Audit Criteria:</i> Processes and controls are appropriately designed and they operate effectively to ensure the management body shall approve and review periodically, at least once a year, the strategies, and policies for taking up, managing, monitoring, and mitigating the risks identified pursuant to Article 34.	Materiality threshold Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
<p>Conclusion: Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.</p> <p>Audit procedures, results and information relied upon:</p> <ol style="list-style-type: none"> 1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements. 2. Observed that Amazon's controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> • Controls provide reasonable assurance that the Board of Managers approves and reviews periodically, at least once a year, the strategies, and policies for taking up, managing, monitoring, and mitigating the risks identified – pursuant to Article 34 – which Amazon is or might be exposed to. 3. Tested the processes and controls supporting the control objective outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have: 		

- inquired with the control owners and were informed that the Board of Managers, [Confidential], approves and reviews the strategies and policies Amazon has in place for managing, monitoring and mitigating systemic risks;
- inspected internal review notes and observed that the appropriate stakeholders were involved in the process of conducting the risk assessment report and that the report was reviewed and approved by the Board of Managers prior to providing the report to the Commission;
- inspected minutes and supporting documentation concerning the systemic risk assessment and identified that the Board of Managers reviewed the systemic risk assessment strategy, content, template, and project plan; and
- inspected meeting minutes and identified that [Confidential] progress and status update meetings had been held in which the head of the DSA Compliance Function reported to the Board of Managers about compliance with the DSA, including the systemic risk assessment.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation 41(7)	Specified Requirements <i>Audit Criteria:</i> Processes and controls are appropriately designed and they operate effectively to ensure the management body shall devote sufficient time to the consideration of the measures related to risk management. It shall be actively involved in the decisions related to risk management and shall ensure that adequate resources are allocated to the management of the risks identified in accordance with Article 34.	Materiality threshold Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
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Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through for understanding the processes and controls that were in place to meet the Specified Requirements.
2. Observed that Amazon's controls, supporting the following control objectives, are sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that the Board of Managers devotes sufficient time to considering measures related to risk management, is actively involved in the decisions related to risk management and ensures that adequate resources are allocated to the management of risks identified in accordance with Article 34.
3. Tested the processes and controls supporting the control objectives outlined above and observed that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners;
 - inquired with one of the Board of Managers of the designated entity and confirmed the Board's involvement in the systemic risk assessment process;
 - inspected internal review notes and identified that the appropriate stakeholders were involved in the process of conducting the risk assessment report and that the report was reviewed and approved by the Board of Managers prior to providing the report to the Commission;
 - inspected minutes and supporting documentation concerning the systemic risk assessment and identified that the Board of Managers reviewed the systemic risk assessment strategy, content, template, and project plan;
 - inspected the [Confidential] compliance function report and determined that this report included a summary of the DSA compliance monitoring, including the identified Systemic Risks considered in the Systemic Risks Assessments of Article 34, and mitigation and monitoring activities;

- inspected ^{[Confidenti}_{all} reports by the compliance function to the Board of Managers and determined that the reports include status updates on follow-up actions from the previous year's audit and, if needed, raise concerns and warn the Board of Managers whenever the risks referred to in Article 34, or non-compliance with the DSA, affect or may affect the Store; and
- inspected meeting minutes and identified that ^{[Confidenti}_{all} progress and status update meetings had been held in which the head of the DSA Compliance Function reported to the Board of Managers about compliance with the DSA, including the management of systemic risks.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation: 42(1)	Specified Requirements: <i>Audit criteria:</i> Processes and controls are appropriately designed and operate effectively to ensure that Amazon shall publish the reports referred to in Article 15 at the latest by two months from the date of application (i.e., 28-08-2023) referred to in Article 33(6), second subparagraph, and thereafter at least every six months.	Materiality threshold: Internal controls are not sufficiently designed and/or implemented or did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
Conclusion: Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.		
Audit procedures, results and information relied upon: <ol style="list-style-type: none"> Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements. Identified that Amazon's controls, supporting the following control objective, are sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> Controls provide reasonable assurance that Amazon will publish the reports referred to in Article 15 at the latest by two months from the date of application referred to in Article 33(6), second subparagraph, and thereafter at least every six months. Tested the processes and controls supporting the control objective above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have: <ul style="list-style-type: none"> inquired with the control owners and were informed that Amazon published, twice during the Evaluation Period, a transparency report on its online interface; and inspected the transparency reports referred to in Article 15(1) and identified that they were published within two months from the date of application referred to in Article 33(6), and thereafter within six months. The third transparency report covered the period 1 January 2024 to 30 June 2024 and the fourth transparency report covered the period 1 July 2024 to 31 December 2024 (first and second transparency reports were covered in the previous Evaluation Period and are out of scope of this Independence assurance report). 		
Changes to the audit procedures and/or systems and functionalities during the audit: N/A		

Obligation: 42(2)	Specified Requirements: <i>Audit criteria:</i> Processes and controls are appropriately designed and operate effectively to ensure that the following information is accurately presented in the transparency report referred to in Article 15(1):	Materiality threshold: Internal controls are not sufficiently designed and/or implemented or did not operate effectively throughout the
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	<p>a) the human resources that the provider of very large online platforms dedicates to content moderation in respect of the service offered in the Union, broken down by each applicable official language of the Member States, 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> <p>b) the qualifications and linguistic expertise of the persons carrying out the activities referred to in point (a), as well as the training and support given to such staff;</p> <p>c) the indicators of accuracy and related information referred to in Article 15(1), point (e), broken down by each official language of the Member States.</p> <p>The transparency reports shall be published in at least one of the official languages of the Member States.</p>	<p>Evaluation Period to meet the Specified Requirements.</p>
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Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements.
2. Identified that Amazon’s controls, supporting the following control objectives, are sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that the transparency reports published by Amazon in at least one of the official languages of the Member States and, in addition to the information referred to in Article 15 and Article 24(1), should also include information suggested in Article 42(2), points (a) to (c).
 - Controls provide reasonable assurance that the report specifies the human resources dedicate to content moderation in respect of the service offered in the Union, broken down by each applicable official language of the Member States, including for compliance with the obligations set out in Articles 16, 20 and 22.
 - Controls provide reasonable assurance that the transparency report should specify the qualifications and linguistic expertise of the persons carrying out the activities referred to in point (a), as well as the training and support given to such staff.
 - Controls provide reasonable assurance that the transparency report should specify the indicators, of accuracy and related information referred to in Article 15 (1), point (e) broken down by each official language of the Member States.
3. Tested the processes and controls supporting the control objective above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - Inquired with the control owners and were informed about the transparency reporting process, which includes appropriate validation steps to meet the Specified Requirements. Amazon also explained that the reported data on Human Resources dedicated to content moderation (Article 42(2)(a)) and accuracy rates (Article 42(2)(c)) is broken down by each EU Member State in which Amazon’s EU Store operates, as the EU Store’s business is product-centric rather than content-centric. In addition, Amazon informed us that product listings are created in the language of the Store and then translated by Amazon into other supported languages; therefore, moderation occurs in the original language of the Store;
 - inspected the scoping document and determined that it covers requirements a) to c) of the audit criteria and identified that the calculation metrics logic was approved by senior leadership;
 - relied on our control procedures performed for Article 15(1) to assess the accuracy and completeness of the metrics; and
 - inspected that the transparency reports are published in at least one of the official languages of the Member States (i.e., English).

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation: 42(3)	Specified Requirements: <i>Audit criteria:</i> Processes and controls are appropriately designed and operate effectively to ensure the information on the average monthly recipients of the service for each Member State is accurately presented in the transparency report.	Materiality threshold: Internal controls are not sufficiently designed and/or implemented or did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
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Conclusion:

Positive – In our opinion, the Specified Requirements are met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements.
2. Identified that Amazon’s controls, supporting the following control objective, are sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that Amazon specifies the average monthly recipients of the service, calculated as per Article 24(2), for each Member State in the report.
3. Tested the processes and controls supporting the control objective above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners and were informed about the transparency reporting process that includes appropriate validation steps to ensure that the information on the monthly active recipients per Member State is complete and accurate; also, we were informed that the average monthly active recipients of the service in the Union per Member State are presented in the transparency reports that are published on Amazon’s webpage; moreover, we were informed that the average monthly active recipients are calculated following the guidance laid down by the Commission;
 - inspected the transparency report webpage on which the reports can be downloaded and identified that report is published in in a machine-readable format (i.e., CSV) and identified that this includes the average monthly active recipients of the service in the Union broken down by Member State; a supplementary PDF is also available; and
 - relied on our control procedures performed for [Article 24\(2\)](#) to validate the methodology used and the completeness and accuracy of the monthly active recipients in the Union per Member State.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation: 42(4) and 42(5)	Specified Requirements: <i>Audit Criteria:</i> Processes and controls are appropriately designed and operate effectively to ensure that Amazon shall transmit to the Digital Services Coordinator of establishment and the Commission, without undue delay upon completion, and make publicly available at the latest three months after the receipt of each audit report pursuant to Article 37(4): <ol style="list-style-type: none"> a) a report setting out the results of the risk assessment pursuant to Article 34; 	Materiality threshold: Internal controls are not sufficiently designed and/or implemented or did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
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- b) the specific mitigation measures put in place pursuant to Article 35(1);
- c) the audit report provided for in Article 37(4);
- d) the Audit Implementation report provided for in Article 37(6);
- e) where applicable, information about the consultations conducted by Amazon in support of the risk assessments and design of the risk mitigation measures *.

** Where Amazon considers that the publication of information in points (a) to (e) above might result in the disclosure of confidential information, cause significant vulnerabilities for the security of its service, undermine public security or harm recipients, Amazon may remove such information from the publicly available reports. In that case, Amazon shall transmit the complete reports to the Digital Services Coordinator of establishment and the Commission, accompanied by a statement of the reasons for removing the information from the publicly available reports.*

Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements.
2. Identified that Amazon’s controls, supporting the following control objective, are sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that Amazon provides, without undue delay, upon completion the report and information set out in points (a) to (e) of the Specified Requirements to the Digital Services Coordinator of Luxembourg (i.e., ‘Autorité de la Concurrence’) and the Commission.
 - Controls provide reasonable assurance that Amazon publishes the reports and information on the publicly available ‘Trustworthy Shopping Website.’
3. Tested the processes and controls supporting the control objective above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with process owners and were informed that the information described in points (a) to (e) of the Specified Requirements were submitted by Amazon, without undue delay upon completion, to the Digital Services Coordinator of Luxembourg and the Commission;
 - inspected communication between Amazon and the Commission and identified that Amazon shared the reports and information as described in points (a) to (e) of the Specified Requirements with the Commission without undue delay;
 - inspected communication between Amazon and the Digital Services Coordinator of Luxembourg and identified that Amazon shared the reports and information as described in points (a) to (e) of the Specified Requirements with the Digital Services Coordinator of Luxembourg without undue delay; and
 - inspected that the reports and information as described in points (a) to (e) of the Specified Requirements are made public on Amazon’s Trustworthy Shopping webpage, within three months after the receipt of the audit report pursuant to [Article 37\(4\)](#).

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A



Appendix 2 – Test procedures, sampling methodology and General IT Controls

To determine the appropriate testing strategy for Amazon, we conducted walk-throughs to gain an understanding of the processes and controls that were in place to comply with the Specified Requirements. Based on the results of these walk-throughs, we designed our test strategy to evaluate whether Amazon complies with the Specified Requirements. Our testing approach is divided into two main strategies: control testing and substantive testing.

- *Control testing*: an audit procedure designed to evaluate the operating effectiveness of controls in place to comply with the Specified Requirements.
- *Substantive testing*: an audit procedure designed to detect material misstatements, which can include testing of details (i.e., transactions, disclosures, algorithmic systems, etc.).

We have documented our testing strategy for each obligation in [Appendix 1](#), detailing the specific procedures and methodologies used to achieve our audit objectives.

Test procedures

Testing the design, implementation and operating effectiveness of controls or performing substantive analytical procedures, includes performing the necessary tests to evaluate whether those controls or procedures are sufficient to provide reasonable but not absolute assurance that Amazon complies with the Specified Requirements during the Evaluation Period.

In selecting procedures, KPMG considered the nature, design, and frequency of the Subject Matter, the Specified Requirements and the expected efficiency and effectiveness of the tests. The following techniques were used to evaluate whether Amazon complies with the Specified Requirements, as is also documented in [Appendix 1](#) to our Independent practitioner’s assurance report:

Control testing procedures

Procedures	Description
Inquiry	Inquiry consists of seeking information from knowledgeable persons and evaluating responses to our inquiries.
Observation	Observation consists of looking at a process, system or procedure being performed by Amazon.
Inspection	Inspection involves examining records or documents.
Reperformance	Reperformance involves our independent execution of procedures or controls that were originally performed as part of the entity’s internal control.

Substantive testing procedures

Procedures	Description
Substantive procedures	We analyze data to identify trends or anomalies that may indicate potential issues.
Test of details	We conduct a detailed examination of items to verify their accuracy and compliance with the Specified Requirements or assess code configurations concerning algorithmic systems.

Selection sizes for control testing based on the frequency of the control activity

When we test controls, we use our professional judgment to determine the extent of our procedures. The extent of control testing is determined after considering the frequency of the control (e.g., daily, weekly, or monthly), materiality, and the relevant associated risk with the control being tested. Based on the risk associated with the control, the selection size can be increased. We use the following table to determine the selection size:

Frequency of control activity	Significant +	Significant	Elevated	Base
Annual	1	1	1	1
Quarterly	2	2	2	2
Monthly	4	3	3	2
Weekly	11	9	7	5
Daily	30	25	20	15
Recurring manual control (multiple times per day)	55	45	35	25

Selection size for substantive procedures based on the population size

When we perform substantive analytical procedures, in which we are required to test information, we determine the appropriate selection size based on the number of items in the population and the relevant risk associated with the substantive analytical procedures being performed. We use the following table to determine the selection size:

Population size	Significant +	Significant	Elevated	Base
10 or less	1	1	1	1
11 - 49	2	2	2	2
50 - 249	80	45	25	15
250+	120	60	30	15

General IT Controls

For controls designated as 'automated' – meaning they function automatically within a system – their operating effectiveness relies on underlying General IT Controls (GITC). These controls typically encompass various aspects of the IT control environment, including access management, change management, and computer operations. Within these three aspects, several controls are relevant for demonstrating the operating effectiveness of the automated controls in a test. To identify the relevant controls, we utilized Amazon's GITC control framework.

Examples of the relevant GITC domains during the audit:

- *Access management:* If an automated control depends on access that aligns with the job responsibilities of the individual accessing the system and/or control, it is essential to identify and evaluate controls that ensure that logical access permissions are assigned appropriately and accepted widely.
- *Change management:* All automated controls rely on effective change management, whether in the form of configuration-based adjustments or technical changes. In all instances, changes must be overseen through designated change management controls to ensure a high level of confidence that alterations to IT programs and/or configurations are both warranted and appropriate.
- *Computer operations:* Interfaces depend on the effectiveness of computer operations, which include proper monitoring and follow-up processes in the event of incidents. These measures ensure the data integrity of information flows within the interfaces.

Appendix 3 – Template for the audit report referred to in Article 6 of the Delegated Regulation

Section A: General Information

- Audited service:**

Amazon EU Store

- Audited provider:**

Amazon EU S.à r.l.

- Address of the audited provider:**

Avenue John F. Kennedy 38, Luxembourg

- Point of contact of the audited provider:**

[Confidential]

- 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 Amazon?

Yes, please refer to the [Scope](#) section of the Independent practitioner's assurance report.

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 to the Independent practitioner's assurance report.	01/07/2024 to 30/06/2025

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

a. Audit start date:

01/07/2024

b. Audit end date:

30/06/2025



Section B: Auditing organization

1. Name(s) of organization(s) constituting the auditing organization

KPMG Advisory N.V.

2. Information about the auditing team of the auditing organization

Koen Klein Tank was the overall responsible person from KPMG Advisory N.V. (professional email address: [Confidential]). KPMG Advisory N.V. has maintained a list of the team members involved in this reasonable assurance engagement. At KPMG Advisory N.V.'s request, for privacy purposes, the individual names are not being specified in this submission. However, the complete list of team members may be requested if required by the intended users of the Independent practitioner's assurance report.

3. Auditors' qualification

There were more than fifteen university-level team members involved in the execution of the engagement.

Personnel directing the assurance engagement collectively have significant experience related to auditing the technology industry, performing risk assessments, assessing compliance functions, content moderation, auditing algorithms, privacy matters, GDPR and other related topics.

- a. Documents attesting that the auditing organization fulfills 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 6](#).

4. Auditors' independence

b. Declaration of interests

KPMG Advisory N.V. performs reasonable and limited assurance engagements, and related permissible professional services, for Amazon EU S.à r.l. in our capacity as a global assurance, tax, transaction, and advisory services provider.

Amazon EU S.à r.l. is an affiliate of Amazon.com, Inc., which entails certain restrictions that only allow a pursuit of engagements by KPMG that are permissible for an SEC audit client (i.e., KPMG is the financial auditor of specific Amazon entities). Thus, this engagement is subject to SEC independence rules. No prohibited services have been provided, and the general principles of independence are met (i.e., no management function, no project management, no staff on a loan basis, no legal, no aggressive tax position, no expert witness, no advocacy, no HR, no payroll, no mutuality of interest, no auditing of our own work, no becoming part of internal controls/processes, etc.).

KPMG Advisory N.V. follows the independence rules for assurance engagements as established by the International Ethics Standards Board for Accountants (IESBA), which requires that auditors are independent from and shall not have any conflicts of interest with Amazon.

KPMG monitors independence requirements via various systems and procedures. Specifically:

- Sentinel: Sentinel is a secure online application developed to help all Global KPMG member firms to comply with legal and regulatory independence requirements related to the provision of services and to identify potential conflicts of interest with proposed engagements and to

manage them. Sentinel prevents any KPMG employee, anywhere in the world, from working with Amazon or its subsidiaries without the approval of the Sentinel Lead Partner. During the contracting process, all services that KPMG provides to Amazon, or its subsidiaries, have been assessed by the relevant independence rules in the DSA under Article 37. We have conducted this independence assessment process in accordance with the Dutch independence rules and the international IESBA independence rules.

- **Training:** All partners and client-facing professionals are required to undertake the most recent annual independence training, pass an independence test, and complete an independence confirmation upon joining KPMG and annually thereafter. In addition, all partners and staff are trained on the requirements laid down in our Code of Conduct via the training 'Acting with Integrity'.
- **Confirmation of compliance:** Annually, all KPMG partners and staff need to confirm compliance with the requirements of our Code of Conduct, firm policies, and relevant independence rules. The confirmations provided are reviewed and followed up by the firm's Ethics & Independence Partner. In addition, every year, by means of a random selection, KPMG partners and staff are subject to a compliance audit performed by the Ethics & Independence department, covering all personal, financial, business and family interests.
- **Independence Compliance Declaration (ICD):** Independence Confirmation Declaration (ICD) is a digital solution to confirm our independence. Once every 18 months, all client-facing employees need to confirm our independence for that client. Before we start an engagement, we ensure that we are currently independent with respect to our clients and during the audit and engagement period. Furthermore, we confirm that we have signed the most recent (annual) Independence Compliance Confirmation (ICC) and have completed the most recent (annual) independence training before providing services to the clients.

c. References to any standards relevant for the auditing team's independence that the auditing organization(s) adheres to

Refer to the Independent practitioner's assurance report. As noted in the Reasonable Assurance Report, KPMG Advisory N.V. applies the 'Reglement Gedragscode Register IT-Auditors' (Code of Ethics) of NOREA, the IT Auditors Association in the Netherlands, and 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 which 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 an audit team member's integrity, objectivity, or professional skepticism has been compromised.

d. List of documents attesting that the auditing organization 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. Attachment 3 and 5 to Annex 1

Our engagement agreement notes our compliance with Article 37(3)(a)(i). Since this is the first year of the DSA audit requirement, we are, by definition, in accordance with Article 37(3)(ii). Regarding Article 37(3)(iii), we are not performing the audit in return for fees which are contingent on the result of the audit.

5. References to any auditing standards applied in the audit, as applicable

Refer to the Independent practitioner's assurance report. As noted in the Independent practitioner's assurance report, our engagement was conducted in accordance with 'ISAE 3000 [Revised]'. Those standards require that we plan and perform the 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 organization adheres to, as applicable

We apply the 'Reglement Kwaliteitsbeheersing NOREA' (RKBN, Regulations for quality management systems) as well as the International Standard on Quality Management 1 (ISQM 1). Accordingly, we maintain a comprehensive system of quality control or quality management, including documented policies and procedures regarding compliance with ethical requirements, professional standards, objectivity, and applicable legal and regulatory requirements.

Section C: Summary of the main findings

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](#) to the Independent practitioner's assurance report.

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 audit opinion for compliance with the audited obligations set out in Chapter III of Regulation (EU) 2022/2065 can be found in the [Section Audit Opinion](#) of the Independent practitioner's assurance report.

2) Audit conclusion for each audited obligation:

The audit conclusion for each audited obligation can be found in [Appendix 1](#).

SECTION C.2: Compliance with voluntary commitments in codes of conduct and crisis protocols

1) Audit opinion for compliance with the commitments made under the Code of Conduct or crisis protocol covered by the audit:

N/A, no codes of conduct and crisis protocols were adopted under the Act in the Evaluation Period for which Amazon is a signatory.

2) Audit conclusion for each audited commitment:

N/A, no codes of conduct and crisis protocols were adopted under the Act in the Evaluation Period for which Amazon is a signatory.

Section C.3: Where applicable, explanations of the circumstances and the reasons why an audit opinion could not be expressed

Explanations of the circumstances and the reasons why an audit opinion could not be expressed can be found in [Appendix 1](#) to the Independent practitioner's assurance report.

Section D: Description of the findings: compliance with Regulation (EU) 2022/2065

SECTION D.1: Audit conclusion for obligation

a. Audit conclusion

Description of the audit conclusion, justification, and remarks:

A description of the audit conclusion, justification, and remarks for each audited obligation, can be found in [Appendix 1](#) to the Independent practitioner's assurance report.

Operational recommendations on specific measures to achieve compliance (where the conclusion is not 'Positive'), including an explanation on the materiality of noncompliance and recommended timeframe to achieve compliance, can be found in [Appendix 1](#) to the Independent practitioner's assurance report.

b. Audit procedures and their results

4) Description of the Audit Criteria and benchmarks (together the 'Specified Requirements'), and materiality threshold used by the auditing organization pursuant to Article 10(2), point (a) of this Regulation:

A description of the Audit Criteria and benchmarks (together the 'Specified Requirements'), and materiality thresholds used, can be found in [Appendix 1](#) to the Independent practitioner's assurance report.

1) Audit procedures, methodologies, and results:

a) Description of the audit procedures performed by the auditing organization, the methodologies used to assess compliance, and the 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)):

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](#) and [Appendix 2](#) to the Independent practitioner's assurance report.

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](#) to the Independent practitioner's assurance report.

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](#) to the Independent practitioner's assurance report.

2) Overview and description of information relied upon as audit evidence, including, as applicable:

An overview and description of information relied upon as audit evidence, can be found in [Appendix 1](#) to the Independent practitioner's assurance report.

3) 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](#) to the Independent practitioner's assurance report.

4) In cases when:

- a. a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or 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:

An explanation of the circumstances in which a specific element could not be audited, or in which an audit conclusion could not be reached with a reasonable level of assurance, can be found in [Appendix 1](#) to the Independent practitioner's assurance report.

5) 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:

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](#) to the Independent practitioner's assurance report.

6) Other relevant observations and findings:

Please see [Appendix 1](#) to the Independent practitioner's assurance report 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 Amazon with Article 37(2) of the Act with respect to the current audit can be found in [Appendix 1](#) to the Independent practitioner's assurance report.

2) Description of how the auditing organization ensured its objectivity in the situation described in Article 16(3) of the Delegated Regulation:

We apply the 'Reglement Kwaliteitsbeheersing NOREA' (RKBN, Regulations for quality management systems) as well as the International Standard on Quality Management 1 (ISQM 1). Accordingly, we maintain a comprehensive system of quality control or quality management, including documented policies and procedures regarding compliance with ethical requirements, professional standards, objectivity, and applicable legal and regulatory requirements.

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 adopted under the Act in the Evaluation Period for which Amazon is a signatory.



Section F: Third parties consulted

N/A, no third parties were consulted.

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 the [Independent practitioner's assurance report](#) for additional information.

Date	28 August 2025	Signed by	Koen Klein Tank MSc RE
Place	Amstelveen	In the name of	KPMG Advisory N.V.
		Responsible for:	Entire engagement
Signature	See signature page 14		



Appendix 4 – Written agreement between Amazon and KPMG

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[Confidential]



DocuSign Envelope ID: C0A4AAEA-6CAC-49F6-B782-03F277389232

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[Confidential]



DocuSign Envelope ID: C0A4AAEA-6CAC-49F6-B782-03F277389232

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Appendix 5 – Documents relating to the audit risk analysis

Purpose: This appendix 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.

Audit Risk Assessment introduction

The audit report shall include a substantiated audit risk analysis performed by the auditing organization for the assessment of Amazon’s compliance with each audited obligation or commitment. The audit risk analysis shall consider:

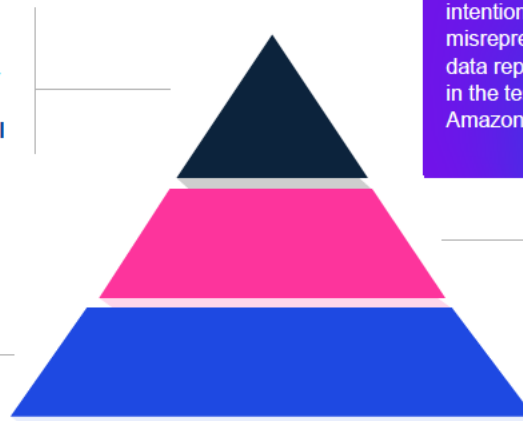
- a. Inherent Risks
- b. Control Risks
- c. Detection Risks

Detection Risk

This is a risk that KPMG can directly influence, namely the risk that the procedures performed by KPMG will not detect a material misstatement.

Inherent Risk

The susceptibility of the Subject Matter information to a material misstatement before consideration of any related controls.



Misstatement – misstatement means an intentional or unintentional omission, misrepresentation or error in the declarations or data reported or provided by Amazon to KPMG, or in the testing environment made available by Amazon to KPMG.

Control Risk

The risk that a material misstatement occurring in the Subject Matter information will not be prevented or detected and corrected, on a timely basis by internal controls.

Note: the consideration of risks is a matter of professional judgment, rather than a matter of precise measurement.

Risk assessment procedures were performed to help identify risks of material misstatement and are the basis on which we plan the nature, timing, and extent of our audit procedures.

Risk Assessment Steps performed:

1. 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 obtained our understanding during planning and updated this throughout the performance of the engagement to the extent that changes would affect our overall engagement strategy or the nature, timing, and extent of our procedures.

We obtained an understanding that was sufficient to do the following:

- enable us to identify and assess the risks of material misstatement;
- 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 was not limited to:
The nature of the audited service and the societal and economic context in which the audited service is conducted, including probability and severity of exposure to crisis situations and unexpected events.	<ul style="list-style-type: none"> Information from Amazon (website, information received by means of inquiry, annual report, trust, and safety reports) The transparency reports The systemic risk assessment reports
The nature of the obligations and commitments in Chapter III of the DSA.	<ul style="list-style-type: none"> Any documentation by Amazon concerning the applicability of the Specified Requirements Amazon's risk assessment per Specified Requirement, including flowcharts Amazon's risk and control framework
Other appropriate information, including, where applicable, information from previous audits to which the audited service was subjected.	<ul style="list-style-type: none"> Requests for Information (RFIs) and the responses to the Commission The previous year's audit report and the Audit Implementation report
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.	<ul style="list-style-type: none"> N/A
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.	<ul style="list-style-type: none"> 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)

2. We determined whether the risk factors we identified 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 its risk assessment to comply with Article 34 of the DSA. 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.

We obtained an understanding of the components of the system of internal control at the entity level. This is 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 Amazon's system of internal control operates at the entity level, including:

- Control environment
- Monitoring activities
- Management's risk assessment process

3. For each obligation, we assessed the inherent, control and detection risk.

See below for the determination of inherent, control and detection risks. Please note that in specific instances, our assessment of the risks of material misstatement changed during the engagement as additional evidence was obtained. In circumstances in which we obtained evidence from performing further procedures, or when new information was obtained, either of which being inconsistent with the evidence on which we originally based the assessment, we revised the assessment and modified the planned procedures accordingly.

Obligation	Inherent Risk	Control Risk	Audit procedures	Detection Risk
11(1)	Medium	Low	Reliance on controls	High
11(2)	Medium	Low	Reliance on controls	High
11(3)	Medium	Low	Reliance on controls	High
12(1)	Medium	Low	Reliance on controls	High
12(2)	Medium	Low	Reliance on controls	High
14(1)	Medium	Low	Reliance on controls	High
14(2)	Medium	Low	Reliance on controls	High
14(4)	High	High	Substantive	Medium
14(5)	Medium	Low	Reliance on controls	High
14(6)	Medium	Low	Reliance on controls	High
15(1)	Medium	Low	Reliance on controls	High
16(1)	High	Low	Reliance on controls	High
16(2)	Medium	Low	Reliance on controls	High
16(4)	Medium	Low	Reliance on controls	High
16(5)	Medium	High	Substantive	Low
16(6)	High	High	Substantive	Low
17(1)	High	High	Substantive	Low
17(2)	High	High	Substantive	Low
17(3)	High	High	Substantive	Low
17(4)	High	High	Substantive	Low
18(1)	Medium	Low	Reliance on controls	High
18(2)	Medium	Low	Reliance on controls	High
20(1) & 20(2)	Medium	Low	Reliance on controls	High
20(3)	Medium	Low	Reliance on controls	High
20(4)	Medium	High	Substantive	Low
20(5)	Medium	High	Substantive	Low
20(6)	Medium	High	Substantive	Low
21(1)	High	Low	Reliance on controls	High
21(2)	High	Low	Reliance on controls	High
21(5)	High	Low	Reliance on controls	High
22(1)	Medium	Low	Reliance on controls	Low

Obligation	Inherent Risk	Control Risk	Audit procedures	Detection Risk
23(1)	Medium	Medium	Control reliance + Substantive	Medium
23(3)	Medium	Medium	Control reliance + Substantive	Medium
23(4)	Medium	Low	Reliance on controls	High
24(1)	Medium	Low	Reliance on controls	High
24(2)	Medium	Low	Reliance on controls	High
24(3)	Medium	Low	Reliance on controls	High
24(5)	Medium	Low	Reliance on controls	High
25(1) & 25(2)	Medium	Medium	Reliance on controls	High
26(1)	Medium	Low	Reliance on controls	High
26(3)	Medium	Low	Reliance on controls	High
27(1)	High	Medium	Control reliance + Substantive	Medium
27(2)	High	Low	Reliance on controls	High
27(3)	High	Low	Reliance on controls	High
28(1)	Medium	Low	Reliance on controls	High
28(2)	Medium	Low	Reliance on controls	High
30(1)	Medium	Low	Reliance on controls	High
30(2)	Medium	High	Substantive	Low
30(3)	Medium	High	Substantive	Low
30(4)	Medium	Low	Reliance on controls	High
30(5)	Medium	Low	Reliance on controls	High
30(6)	Medium	Low	Reliance on controls	High
30(7)	Medium	Low	Reliance on controls	High
31(1)	Medium	Low	Reliance on controls	High
31(2)	Medium	Low	Reliance on controls	High
31(3)	Medium	Low	Control reliance + Substantive	Medium
32(1)	Medium	Low	Reliance on controls	High
32(2)	Medium	Low	Reliance on controls	High
34(1)	High	Medium	Control reliance + Substantive	Medium
34(2)	High	Low	Reliance on controls	High
34(3)	Medium	Low	Reliance on controls	High
35(1)	High	Low	Reliance on controls	High
36(1)	Medium	Low	Reliance on controls	High
37(1)	Medium	Low	Reliance on controls	High
37(2)	Medium	Low	Reliance on controls	High
37(3)	Medium	Low	Reliance on controls	High
37(4)	Medium	Low	Reliance on controls	High
37(5)	Medium	Low	Reliance on controls	High

Obligation	Inherent Risk	Control Risk	Audit procedures	Detection Risk
37(6)	Medium	Low	Reliance on controls	High
38(1)	Medium	Low	Reliance on controls	High
39(1)	Medium	Low	Reliance on controls	High
39(2)	Medium	Low	Reliance on controls	High
39(3)	Medium	Low	Reliance on controls	High
40(12)	Medium	Low	Reliance on controls	High
41(1)	Medium	Low	Reliance on controls	High
41(2)	Medium	Low	Reliance on controls	High
41(3)	Medium	Low	Reliance on controls	High
41(4)	Medium	Low	Reliance on controls	High
41(5)	Medium	Low	Reliance on controls	High
41(6)	Medium	Low	Reliance on controls	High
41(7)	Medium	Low	Reliance on controls	High
42(1)	Medium	Low	Reliance on controls	High
42(2)	Medium	Low	Reliance on controls	High
42(3)	Medium	Low	Reliance on controls	High
42(4)	Medium	Low	Reliance on controls	High
42(5)	Medium	Low	Reliance on controls	High

Appendix 6 – Documents attesting that we complied with the obligations laid down in Article 37(3), point (a), (b), and (c)

DSA Annex	Response
<p>Documents attesting that the auditing organization complies with the obligations laid down in Article 37(3), point (a) of Regulation (EU) 2022/2065.</p>	<p>We have complied with the 'Reglement Gedragscode Register IT Auditors' (Code of Ethics) of NOREA, the IT Auditors Association in the Netherlands, and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.</p> <p>We confirm that we are independent from, and do not have any conflicts of interest with Amazon pursuant to Article 37(3)(a), in particular:</p> <ol style="list-style-type: none"> i. We confirm that we have not provided non-auditing services related to the Subject Matter of this engagement to Amazon. ii. We have not been the auditor of the DSA for more than 10 consecutive years, as we have been appointed as the auditor of the DSA for Amazon since 26 January 2024. iii. We confirm that we are not receiving a contingent fee based on the outcome of this audit.
<p>Documents attesting that the auditing organization complies with the obligations laid down in Article 37(3), point (b) of Regulation (EU) 2022/2065.</p>	<p>In compliance with Article 37(3)(b), we conclude that we have the requisite knowledge, skills, and professional diligence under the NOREA Directive 3000A 'Assurance-opdrachten door IT-auditors (attest-opdrachten)' (Assurance engagements by IT auditors - attest engagements), as issued by NOREA, the IT Auditors Association in the Netherlands, as well as the International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ('ISAE 3000 [Revised]'). We have applied these professional standards throughout the course of our engagement.</p>
<p>Documents attesting that the auditing organization complies with the obligations laid down in Article 37(3), point (c) of Regulation (EU) 2022/2065.</p>	<p>We have complied with the 'Reglement Gedragscode Register IT Auditors' (Code of Ethics) of NOREA, the IT Auditors Association in the Netherlands, and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.</p> <p>We applied 'Reglement Kwaliteitsbeheersing NOREA' (RKBN, Regulations for quality management systems), as well as the International Standard on Quality Management 1 (ISQM 1) 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.</p>

Appendix 7 – Definitions

For the purpose of this assurance report, the terms below shall have the meanings as stated:

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 the Very Large Online Platform or Very Large Online Search Engine about the Subject Matter information (i.e., 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 subcontractors 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 for collecting audit evidence and formulating audit conclusions, not including the issuing of an audit opinion or the audit report.	A
Audited provider	The provider of an audited service, which is subject to independent audits pursuant to Article 37(1) of the DSA.	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
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
General IT Controls	General IT Controls (GITC) are controls that relate to the environment that supports IT applications. The appropriateness and effectiveness of GITC therefore impact the functioning of IT applications.	C
Inherent risk	The risk of noncompliance that is intrinsically related to the nature, design, activity, and the use of the audited service, as well as the context in which it is conducted, and the risk of noncompliance 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 to be using the assurance report.	B

Term	Definition	Source
Internal control	Any measures, including processes and tests, which 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 may 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 indicative of 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 specific criteria.	B
Specified Requirements	The individual applicable DSA commitments (i.e., sub-articles) in combination with the benchmarks provided by Amazon that have been subjected to auditing procedures.	
Subject Matter	The phenomenon that is measured or evaluated by applying specific 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 for inferring audit risks or compliance with the audited obligation or commitment.	A
Test	An audit methodology consisting of 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 Act, Article 2

B – ISAE 3000 [Revised], Assurance Engagements Other than Audits or Reviews of Historical Financial Information

C – ACCA Global