

Digital Services Act

2025 Audit Implementation Report

Booking.com

Part 1 - Introduction

The Digital Services Act (“DSA”) requires “very large online platforms” (VLOPs) to be subject to, at least once a year, an independent audit to assess their compliance with the DSA. If the audit outcome is not “positive”, providers are required to adopt an audit implementation report that addresses the measures to be taken in view of operational recommendations received from the independent auditor. The Booking.com online platform (“Booking.com” or the “platform”) was designated a VLOP under the DSA and Booking.com B.V. has undergone the second required audit as stipulated under the DSA and the Delegated Regulation on Independent Audits. This document constitutes our 2025 Audit Implementation Report.

The DSA was enacted to foster a safer digital space where the fundamental rights of users are protected. As such, the core objective of the DSA is to reduce risks associated with digital services, ensuring that online environments are secure, transparent and accountable. At Booking.com, we attach significant importance to the objectives of the DSA and have long been advocates and proponents of online safety and consumer protection.

A significant part of Booking.com’s success is built on its trusted and secure environment for our users - both for our travellers and supply partners. Unlike social media platforms, our business model and sector do not present core DSA risks such as negative effects on civic discourse, electoral processes or public security. Consistent with our previous systemic risk assessments, our 2025 DSA systemic risk assessment shows that the design and functioning of Booking.com does not pose significant systemic risks to EU citizens because of the nature of our service and our history of continuously assessing and mitigating risks to society. Particularly, travellers spend their time on Booking.com in a focused and targeted way: to search and seamlessly book travel experiences. Our services are not designed to be “binged”, lead to addictive consumption of content and do not organically carry that kind of allure. We continue to consider Booking.com to be on the low end of the DSA risk spectrum, compared to other types of platforms designated as VLOPs by the European Commission, such as social media platforms.

We take our regulatory obligations seriously. We have continued to implement and further strengthen our processes to meet the regulatory requirements of the DSA, including rolling out new and more structured processes, integrating new technologies and establishing controls to support our ongoing regulatory obligations. Nearly 80% of the 91 obligations applicable to Booking.com were assessed positively by the auditor for the full audit period. However, the implementation and monitoring of effective controls remains a complex and evolving process, particularly given the relatively short period these processes have been operating and the novel nature of the legislation, coupled with the technical complexity of our digital environment and diversity of business verticals and product offerings on our platform.

The 2025 audit report reflects significant improvements in relation to key obligations that are particularly relevant to our services. While the auditors did identify a reduced number of negative findings, these are limited in scope and largely reflect the relatively short timeframe since certain processes and controls were introduced, which limited the opportunity for comprehensive testing and optimization. Such findings are not atypical for complex digital systems and controls in early stages of implementation, and a number were already remediated during or shortly after the audit period. Importantly, they do not point to systemic deficiencies but rather provide useful insights that will help us further strengthen our processes going

forward. As with the 2024 audit, compliance was assessed across the entire period, meaning that any instance of non-compliance - however limited in duration and subsequently resolved or mitigated - results in a negative finding on that obligation for the full audit period.

Moreover, the Delegated Act on Independent Audits requires the auditor to ascertain to a “reasonable level of assurance” that the DSA obligations have been met, which is the highest standard of assurance for audit processes. This standard involves rigorous scrutiny of controls. Our primary focus was on continuing to develop and deploy functional solutions to meet DSA requirements. Where an auditor is unable to reach a “reasonable level of assurance” on a particular obligation, it may issue a “no opinion” finding. The audit identified limited circumstances where our IT controls environment has not yet matured to the level necessary for a comprehensive evaluation. In view of the compressed timeframe mandated by the DSA, the design of controls to ensure regulatory compliance necessitated prioritisation over controls designed to ensure systems facilitate auditability. Importantly, “no opinion” does not entail non-compliance.

As further detailed in this audit implementation report, Booking.com is undertaking a multi-year audit implementation plan aimed at achieving a fully positive audit report. Our goal is to address all currently outstanding negative findings before the close of the current audit period and to ensure that any unresolved issues are remediated. Additionally, we will develop a comprehensive and actionable plan to address the instances where the auditor was unable to issue an opinion. Our objective is to remediate as many of these as possible before the close of the current audit period.

We remain committed to delivering and improving our processes and operating in compliance with the DSA while delivering on our mission to make it easier for everyone to experience the world.

Part 2 - Audit Implementation Report

Drafted in accordance to the template published in the Commission Delegated Regulation (EU) 2024/436

SECTION A: General information	
<p>a. Audited provider: <i>Booking.com B.V.</i></p> <p>b. Address of the audited provider: <i>Oosterdokskade 163, 1011 DL Amsterdam</i></p> <p>c. Audit report on which this implementation report is based</p> <p style="margin-left: 20px;">a. Date of adoption of the audit report: <i>August 28, 2025</i></p> <p style="margin-left: 20px;">b. Reference to the audit report: <i>To be included upon publication</i></p> <p>d. Information on the underlying audit and the involved parties:</p>	
<p>Section A of the Booking.com B.V. Digital Services Act (DSA) Assurance Report with Examination Period 1 June 2024 - 31 May 2025 - General Information</p>	
Audited service	<i>Booking.com online platform</i>
Audited provider	<i>Booking.com B.V.</i>
Address of the audited provider	<i>Oosterdokskade 163, 1011 DL AMSTERDAM</i>
Point of contact of the audited provider	<i>Femi Thomas (Vice President, Chief Compliance Officer)</i>
Scope of the audit	
Does the audit report include an assessment of compliance with all the obligations and commitments referred to in Article 37.1 of Regulation (EU) 2022/2065 applicable to the audited provider?	Yes
Compliance with Regulation (EU) 2022/2065	
Audited obligation	<i>A listing of the audited obligations can be found in Appendix 1, of the Booking.com B.V. Digital Services Act (DSA) Assurance Report with Examination Period 1 June 2024 - 31 May 2025</i>
Period covered	<i>1 June 2024, to May 31, 2025</i>
Compliance with codes of conduct and crisis protocols	
Audited obligation	<i>Not applicable for the examination period</i>
Period covered	<i>Not applicable</i>
Audit start date	<i>1 June 2024</i>

<p>Audit end date</p>	<p>31 May 2025</p>
<p>Section B of the Booking.com B.V. Digital Services Act (DSA) Assurance Report with Examination Period 1 June 2024 - 31 May 2025 - Auditing organisation</p>	
<p>Name of organisation constituting the auditing organisation</p>	<p><i>Deloitte Accountants B.V.</i></p>
<p>Information about the auditing team of the auditing organisation</p>	<p><i>Paul Seegers (Partner) was the overall responsible person from Deloitte Accountants B.V. Wilhelminakade 1, 3072 AP Rotterdam, P.O. Box 2031, 3000 CA Rotterdam, the Netherlands. Deloitte Accountants B.V. has maintained a list of the assurance team members. At Deloitte Accountants B.V.'s request, for privacy purposes, the personal names are not being specified in this submission.</i></p>
<p>Auditors' qualifications</p>	
<p>Overview of the professional qualifications of the individuals who performed the audit, including domain of expertise, certifications, as applicable</p>	<p><i>The auditing team consisted of individuals certified as Chartered Accountants, Certified Public Accountants, Certified Information Systems Auditors, Certified Information Systems Security Professionals, and Cloud Security Knowledge. Personnel directing the assurance engagement collectively have significant experience related to auditing the technology industry, performing risk assessment, assessing compliance functions, content moderation, privacy matters, GDPR and other related topics. The team included individuals with the following credentials:</i></p> <ul style="list-style-type: none"> <i>• Extensive experience across audit, assurance, and regulatory compliance, as well as regulatory investigations and disputes.</i> <i>• Proficiency in evaluating risk governance frameworks, testing of risk management systems and operational controls against industry best practices.</i> <i>• Experience of working with multiple providers of online platforms around implementing governance and internal controls for DSA compliance. Specifically advising the Head of a Compliance Function and overseeing development of risk and control matrices for another VLOP.</i> <i>• Deep understanding of algorithms and thorough technical knowledge of the regulatory landscape related to internet services.</i> <i>• Strong knowledge of internal controls and risk management that informed the development of DSA audit methodologies.</i>
<p>Documents attesting that the auditing</p>	<p><i>Response included in Appendix 6 of the Booking.com B.V.</i></p>

<p>organisation fulfills the requirements laid down in Article 37.b of Regulation (EU) 2022/2065 have been attached as an annex to this report</p>	<p><i>Digital Services Act (DSA) Assurance Report with Examination Period 1 June 2024 - 31 May 2025</i></p>
<p>Auditors' independence</p>	
<p>Declaration of interests</p>	<p><i>Deloitte Accountants B.V. performs audits, reasonable assurance engagements, and related permissible professional services, for Booking.com B.V. In order to ensure our auditor independence, we operate a robust process to ensure the teams for each engagement are independent from each other and from the audited entities. All services that Deloitte provides to Booking.com are submitted to, reviewed and pre-approved by the Booking Holding Inc Audit Committee.</i></p>
<p>References to any standard relevant for the auditing team's independence that the auditing organisation adheres to</p>	<p><i>Deloitte Accountants B.V in accordance with Dutch law, including the 'Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten' (ViO, Code of ethics for professional accountants, a regulation with respect to independence) are required to be independent of their 'assurance clients' which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, that are at least as demanding as the applicable provisions of the International Ethics Standards Board for Accountants International Code of Ethics for Professional Accountants (including International Independence Standards.</i></p>
<p>List of documents attesting that the auditing organisation complies with the obligations laid down in Article 37.3.a and 37.3.c of Regulation (EU) 2022/2065</p>	<p><i>The engagement agreement between Booking.com B.V. and Deloitte Accountants B.V. notes the auditors' compliance with Article 37 (3) (a) (i).</i></p>
<p>References to any auditing standards applied in the audit</p>	<p><i>The auditors' engagement was conducted in accordance with Dutch law, including the Dutch Standard 3000A 'Assurance-opdrachten anders dan opdrachten tot controle of beoordeling van historische financiële informatie (attest-opdrachten)' (Assurance engagements other than audits or review engagements of financial statements (attestation engagements) and the conditions in accordance with Regulation (EU) 2022/2065 of the European Parliament and of the Council of 19 October 2022 (EU) (the "Digital Services Act" or the "DSA") and the Commission Delegated Regulation (EU) 2024/436 of 20 October 2023 supplementing the DSA (the "Delegated Act"). Those standards require that the auditors plan and perform the reasonable assurance engagement to obtain reasonable assurance about whether</i></p>

	<p>Management's Statement is appropriately stated, in all material respects.</p>
<p>References to any quality management standards the auditing organisation adheres to</p>	<p><i>Deloitte Accountants B.V. applies the International Standard on Quality Management 1 (ISQM 1) 'Nadere voorschriften kwaliteitssystemen' (NVKS, regulations for quality management systems). Accordingly, the auditors maintain a comprehensive system of quality control / management including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. Furthermore, Deloitte Accountants B.V. is registered with the Trade Register of the Chamber of Commerce in Rotterdam number 24362853. Deloitte Accountants B.V. is a Netherlands affiliate of Deloitte NSE LLP, a member firm of Deloitte Touche Tohmatsu Limited, a registered audit firm with the Public Company Accounting Oversight Board ("PCAOB") of the United States and is an American Institute of Certified Public Accountants ("AICPA") member firm.</i></p>
<p>e. Does the audit implementation report refer to an audit report on compliance with all the obligations and commitments pursuant to Article 37(1) of Regulation (EU) 2022/2065 applicable to the audited provider? Yes.</p> <p>f. Where applicable, references to the other audit reports resulting from audits pursuant to Article 37 of Regulation (EU) 2022/2065 that the audited provider is or will be subject to concerning the audited period: <i>Not applicable.</i></p>	
<p>SECTION B: Follow-up to the operational recommendations concerning audited obligations set out in Chapter III of Regulation (EU) 2022/2065</p>	
<p>B.1 - Booking.com should consider translating the T&Cs in the Irish and Maltese languages for Rentalcars.com platform (<i>recommendation for obligation 14(6) - Audit conclusion: Positive with comments</i>).</p>	
<p>1. Measure(s) to implement the operational recommendation</p>	
<p>Booking.com will integrate the customer-facing terms and conditions (T&Cs) for the Rentalcars.com platform into the broader Booking.com T&Cs, which are available in the official languages of all EU Member States, including Irish and Maltese.</p>	
<p>1.1. Planned measure(s)</p>	
<p>a. Description of the measure(s)</p>	<p>As of 31 May 2025, the T&Cs on the Rentalcars.com platform are included into the ones published on the Booking.com platform. The T&Cs link on Rentalcars.com is in the process of being updated to redirect customers to the unique Booking.com T&Cs page, which hosts the central consumer terms of services covering all business</p>

	<p>units and verticals, including Rentalcars.com.</p> <p>The Booking.com T&Cs are available in the official languages of all EU Member States, including Irish and Maltese. These versions are available to users located in Ireland and Malta, respectively.</p>
b. Timing for the implementation	<p>The T&Cs on the Rentalcars.com platform have already been included into the ones published on the Booking.com platform. We expect the link on the Rentalcars.com platform to be updated by 27 February 2026.</p>
1.2 Measure(s) taken since the end of the period on which the audit report is based	
a. Description of the measure(s)	<p>See above under section 1.1(a) - the Rentalcars.com T&Cs were integrated into the Booking.com T&Cs.</p>
b. Timing for the implementation	<p>The above measure was implemented on 31 May 2025.</p>
c. Result	<p>The Booking.com platform will be the centralised entry point for consumer-facing terms and conditions.</p>
d. Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable	<p>By integrating the Rentalcars.com T&Cs into the ones published on the Booking.com platform, they will be available in the official languages of all EU member states, including Irish and Maltese.</p>
1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls	
<p>Not Applicable.</p>	
<p>B.2 - Booking.com should implement controls to ensure compliance with the requirements of obligation 15.1 of the DSA. Based on the testing performed, discrepancies were identified between the number of governmental orders disclosed and the actual number of orders received and processed, the number of restrictions imposed including suspension and termination and the ML model accuracy indicators. This indicates that current controls and processes are insufficient to ensure data accuracy for the disclosures. To address this, we recommend that Booking.com considers:</p> <ol style="list-style-type: none"> 1. Development and implementation of a procedural guidance document outlining the process for collecting and retaining the underlying data. This document should detail procedures to ensure the completeness and accuracy of all the disclosures, including specific guidance on evidence retention to support auditability. 2. Implement an automated reconciliation process between the source systems (where governmental orders are logged, restrictions are imposed and where accuracy rates of machine learning models are logged) and the data used to compile the Article 15.1 transparency report. 	

This should include mechanisms to flag and resolve any discrepancies before data is finalized for publication.

3. Booking.com should also consider designating an individual (e.g., from Compliance or Legal) who should perform a comprehensive review of the report for completeness and accuracy, supported by documented evidence, procedures and sign-off prior to publication.

(recommendation for obligations 15(1) and 42(2) - Audit conclusion: Negative).

1. Measure(s) to implement the operational recommendation

Booking.com has implemented two business controls covering both obligations. These controls, owned and executed by the Regulatory Compliance function, are intended to validate the accuracy and completeness of the information mandated by DSA Art. 15(1) and 42(2), and published in the DSA Transparency Reports.

1.1 Planned measure(s)

a. Description of the measure(s)	The two controls have a bi-annual frequency - aligned with the periodic publication of the DSA Transparency Reports - and are preventive in nature, allowing for the information to be published only after its completeness and accuracy have been effectively validated. In addition, the procedural document setting out the internal process for drafting and publishing the DSA Transparency Reports was expanded to include the new business controls, and to ensure adequate evidence is retained as part of the data collection process.
b. Timing for the implementation	Both business controls have been implemented as part of the last issuance of the DSA Transparency Report, at the end of August 2025. Further, they will be formally included in the Booking.com Governance, Risk Management and Compliance ("GRC") tooling by the end of February 2026, in line with the timeline recommended by the external auditors in the DSA audit report.

1.2 Measure(s) taken since the end of the period on which the audit report is based

a. Description of the measure(s)	See above under section 1.1(a).
b. Timing for the implementation	The above measures were implemented prior to the publication of the last Transparency Report at the end of August 2025.
c. Result	The information published in the last Transparency Report has been effectively validated for completeness and accuracy in line with the recommended controls.
d. Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation	The implementation of the business controls recommended by the auditors will reduce the risks of issues with the completeness and accuracy of data published in the Booking.com DSA Transparency Reports,

<p>constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable</p>	<p>strengthen the collection and retention of adequate supporting documentation, and facilitate the auditability of requirements.</p>
<p>1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls</p>	
<p>The implementation of business controls over the DSA Transparency Reports will not cause any adjustment to the benchmarks adopted by Booking.com for DSA Art. 15(1) and 42(2).</p>	
<p>B.3 - While Booking.com has a process in place for raising notices to the individual or entity, we recommend Booking.com implements change management controls in relation to the notice form template, configurations, and settings (recommendation for obligations 16(1), 16(2) and 16(4) - Audit conclusion: Positive with comments).</p>	
<p>1. Measure(s) to implement the operational recommendation</p>	
<p>Booking.com implemented IT controls, operating as of Q3 2025, to further address risks associated with the third-party notice provider. They include (1) an annual review of the provider's Service Organization Controls (SOC) 2 reports and bridge letters, to assess the IT control environment and ensure appropriate mitigating controls are in place, if needed, and (2) restricting access to workflow configurations and records deletion to a dedicated Booking.com Passport Policy.</p>	
<p>1.1. Planned measure(s)</p>	
<p>a. Description of the measure(s)</p>	<p>Not Applicable. The measures have already been implemented (see response in section 1.2).</p>
<p>b. Timing for the implementation</p>	<p>Not Applicable. The measures have already been implemented (see response in section 1.2).</p>
<p>1.2 Measure(s) taken since the end of the period on which the audit report is based</p>	
<p>a. Description of the measure(s)</p>	<p>As part of the IT controls assessment led by the Booking.com Risk & Controls team in Q2-Q3 2025, IT controls were implemented to further address risks associated with the third-party provider through which notices are raised. In particular:</p> <ul style="list-style-type: none"> • Booking.com implemented an annual review of the third-party provider SOC 2 reports and bridge letters, which includes an assessment of the auditors' opinion and of its impact (if any) on the third-party provider's IT control environment, validating the mapping of User Control Considerations to relevant company controls, and assessing noted deficiencies to ensure appropriate mitigating controls are identified, or designed and implemented.

	<ul style="list-style-type: none"> • Access to change the configuration of a workflow or delete records in the third-party system is now controlled via a dedicated Passport Policy.
b. Time when the measure(s) were implemented or are planned to be implemented	The IT controls mentioned above were already implemented and operating at the time of issuance of this report.
c. Result	<p>The implemented IT controls further reduce the risks of:</p> <ul style="list-style-type: none"> • Breach of confidentiality, integrity or availability of data and systems managed by third-parties, caused by either people or systems exploiting vulnerabilities in the third-party IT systems. • Unauthorized changes to the configuration of the third-party system dashboard, which could impact the reliability of data relating to median response time.
d. Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable	Compliance with the obligations was already validated by the external auditors.
1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls	
The implementation of the IT controls mentioned above and covering the third-party system has not caused any adjustment to the benchmarks previously adopted by Booking.com.	
B.4 - Booking.com should consider implementing direct or indirect controls (e.g. reconciliation/reviews of the SLA on a periodic basis) to ensure the user or entities are notified about the decision without undue delay and compliance with the specified requirement through the audit period is met <i>(recommendation for obligation 16(5) - Audit conclusion: Negative).</i>	
1. Measure(s) to implement the operational recommendation	
Booking.com will implement a business control to cover the obligations included under DSA Art. 16(5) and 16(6). The objective of the control will be to ensure that notices from users related to illegal content on the platform are processed and decided upon, and that users are notified accordingly, in compliance with the SLAs and benchmarks adopted (i.e., 10 working days from when the notice was received, or 30 working days for instances where inputs from other teams is required).	
1.1 Planned measure(s)	
a. Description of the measure(s)	The control will have a quarterly frequency, and will be

	<p>detective in nature. As part of the regular control execution, the control owner will validate that decisions over notices received in the previous 3 months had been made and communicated to users in accordance with the Booking.com internal SLAs. In the event of any deviation, the control owner will investigate to determine the root cause, and appropriate corrective measures will be taken.</p>
b. Timing for the implementation	<p>The business control will be implemented and formally included in the Booking.com GRC tooling by the end of February 2026, in line with the timeline recommended by the external auditors in the DSA audit report.</p>
<p>1.2 Measure(s) taken since the end of the period on which the audit report is based</p>	
a. Description of the measure(s)	<p>Not Applicable. No measures have been implemented (see response in section 1.1).</p>
b. Timing for the implementation	<p>Not Applicable. No measures have been implemented (see response in section 1.1).</p>
c. Result	<p>Not Applicable. No measures have been implemented (see response in section 1.1).</p>
d. Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable	<p>Not Applicable. No measures have been implemented (see response in section 1.1).</p>
<p>1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls</p>	
<p>Booking.com will evaluate whether the implementation of the measures above will result in any adjustments to the benchmarks previously adopted by Booking.com.</p>	
<p>B.5 - Booking.com should consider implementing direct or indirect controls (e.g. reconciliation/reviews of the SLA on a periodic basis) to ensure the notices are processed and the decision is made in a timely manner and compliance with the specified requirement through the audit period is met (recommendation for obligation 16(6) - Audit conclusion: Negative).</p>	
<p>1. Measure(s) to implement the operational recommendation</p>	
<p>Booking.com will implement a business control to cover the obligations included under DSA Art. 16(5) and 16(6). The objective of the control will be to ensure that notices from users related to illegal content on the platform are processed and decided upon, and that users are notified accordingly, in compliance</p>	

with the SLAs and benchmarks adopted (i.e., 10 working days from when the notice was received, or 30 working days for instances where inputs from other teams is required).

1.1 Planned measure(s)

<p>a. Description of the measure(s)</p>	<p>The control will have a quarterly frequency, and will be detective in nature. As part of the regular control execution, the control owner will validate that decisions over notices received in the previous 3 months had been made and communicated to users in accordance with the Booking.com internal SLAs. In the event of any deviation, the control owner will diligently investigate to determine the root cause, and appropriate corrective measures will be taken.</p>
<p>b. Timing for the implementation</p>	<p>The business control will be implemented and formally included in the Booking.com GRC tooling by the end of February 2026, in line with the timeline recommended by the external auditors in the DSA audit report.</p>

1.2 Measure(s) taken since the end of the period on which the audit report is based

<p>a. Description of the measure(s)</p>	<p>Not Applicable. No measures have been implemented (see response in section 1.1).</p>
<p>b. Timing for the implementation</p>	<p>Not Applicable. No measures have been implemented (see response in section 1.1).</p>
<p>c. Result</p>	<p>Not Applicable. No measures have been implemented (see response in section 1.1).</p>
<p>d. Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable</p>	<p>Not Applicable. No measures have been implemented (see response in section 1.1).</p>

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

The implementation of a business control covering DSA Art. 16(5) and 16(6) is not expected to cause adjustments to the benchmarks initially adopted through Booking.com's internal process.

B.6 - We recommend that Booking.com implements control(s) to ensure compliance with the requirement, specifically around the completeness of the underlying data (i.e., database of the restrictions/SORs) (recommendation for obligations 17(1), 17(2), 17(3), 17(4), 20(1), 20(2) and 20(3) - Audit conclusion: No opinion).

1. Measure(s) to implement the operational recommendation	
<p>Booking.com will implement a business control to cover the obligations included under DSA Art. 17(1). The objective of the control will be to periodically validate that all Statements of Reasons under the relevant team’s scope were provided to impacted users in a timely manner. In addition, from an IT environment perspective and to strengthen controls over data completeness, in Q3 2025, Booking.com implemented multiple IT controls to further address risks related to identity and access management, change management, logging and monitoring of interfaces, and back-up and recovery. The controls cover various components across all systems engaged in moderation procedures and the submission of Statements of Reasons, across all business units in scope, thereby addressing the recommendations for obligations 17(2), 17(3), 17(4), 20(1), 20(2) and 20(3).</p>	
1.1 Planned measure(s)	
a. Description of the measure(s)	The business controls will have a quarterly frequency and are detective in nature, facilitating a regular review of the timely submission of Statements of Reasons that were part of the relevant team’s scope for the period under consideration.
b. Timing for the implementation	The business controls will be implemented and formally included in the Booking.com GRC tooling by the end of February 2026, in line with the timeline recommended by the external auditors in the DSA audit report.
1.2 Measure(s) taken since the end of the period on which the audit report is based	
a. Description of the measure(s)	<p>As part of the IT controls assessment led by Booking.com in Q2-Q3 2025, several IT controls were implemented to further cover risks associated with identity and access management, change management, logging and monitoring of batches, cron jobs and interfaces, and back-up and data recovery. In particular, Booking.com implemented:</p> <ul style="list-style-type: none"> ● 2 identity and access management controls; ● 9 change management controls; ● 11 controls over the logging and monitoring of batches, cron jobs and interfaces; and ● 5 controls over back-up and recovery, <p>covering the third-party service solution handling appeals and Statements of Reasons from users, and internal components across all systems engaged in moderation procedures. In addition, and specifically for the third-party solution,</p> <ul style="list-style-type: none"> ● Booking.com implemented an annual review of SOC 2 reports and bridge letters, to assess the auditors’ opinion and impact (if any) on the third-party system IT control environment, validate the mapping of User Control Considerations to relevant company controls, and to ensure that appropriate mitigating controls are

	<p>identified, or designed and implemented, if deficiencies were noted.</p> <ul style="list-style-type: none"> • Access to change the configuration of a workflow or delete records in the third-party system is now controlled via a dedicated Passport Policy.
b. Time when the measure(s) were implemented or are planned to be implemented	The IT controls mentioned above were already implemented and operating at the time of issuance of this report.
c. Result	<p>The implemented IT controls further reduce the risks of:</p> <ul style="list-style-type: none"> • Breach of data (or systems) confidentiality, integrity or availability, including systems managed by third-parties; • Unauthorized changes being deployed to the production environment, potentially causing outages, or impacting data quality; • Undetected failure of cron jobs, with potential negative impacts on the accuracy and completeness of data transfers between systems, or on the execution of scheduled tasks; • Incomplete and/or inaccurate data transfers.
d. Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable	<p>The obligations for which this recommendation was expressed (i.e., DSA Articles 17.1, 17.2, 17.3, 17.4, 20.1, 20.2 and 20.3) were tested by the external auditors, who did not identify any instance of non-compliance. For these requirements, the auditors were not able to express a conclusion because they could not reach a reasonable level of assurance on the completeness of data provided by Booking.com. The implementation of the IT controls mentioned above fully undertakes the auditors' recommendation, and should facilitate the auditability of these requirements in the next DSA external audit cycles.</p>
<p>1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls</p>	
<p>The implementation business controls covering DSA Art. 17(1) is not expected to cause adjustments to the benchmarks previously adopted by Booking.com. Similarly, the implementation of the IT controls mentioned above has not caused any adjustment to the benchmarks previously adopted by Booking.com.</p>	
<p>B.7 - We recommend that Booking.com should implement control(s) to ensure compliance with the specified requirement, specifically related to the completeness of the underlying data (i.e., database with the records of internal complaints)(recommendation for obligation 20(4) - Audit conclusion: No opinion).</p>	
<p>1. Measure(s) to implement the operational recommendation</p>	

Booking.com will implement a business control to cover the obligations included under DSA Art. 20(4). The objective of the control will be for each relevant team to periodically validate that all complaints raised during the period under consideration and part of their scope had been timely handled, and that reversal of the team’s initial decisions, when applicable, occurred timely as well. In addition, from an IT environment perspective and to strengthen controls over data completeness, in Q3 2025, Booking.com implemented multiple IT controls to further address risks related to identity and access management, change management, logging and monitoring of interfaces, and back-up and recovery. The controls cover various components across all systems engaged in moderation procedures and the submission of Statements of Reasons, across all business units in scope, thereby addressing the recommendation for obligation 20(4).

1.1 Planned measure(s)

a. Description of the measure(s)	The business controls will have a quarterly frequency and be detective in nature, facilitating a regular review of the timely management (and, where applicable, reversal) of complaints raised during the period under consideration.
b. Timing for the implementation	The business controls will be implemented and formally included in the Booking.com GRC tooling by the end of February 2026, in line with the timeline recommended by the external auditors in the DSA audit report.

1.2 Measure(s) taken since the end of the period on which the audit report is based

a. Description of the measure(s)	<p>As part of the IT controls assessment led by Booking.com in Q2-Q3 2025, several IT controls were implemented to further cover risks associated with identity and access management, change management, logging and monitoring of batches, cron jobs and interfaces, and back-up and data recovery. In detail, Booking.com implemented:</p> <ul style="list-style-type: none"> ● 2 identity and access management controls; ● 9 change management controls; ● 11 controls over the logging and monitoring of batches, cron jobs and interfaces; and ● 5 controls over back-up and recovery, <p>covering the third-party service solution handling appeals and Statements of Reasons from users, and internal components across all systems engaged in moderation procedures.</p> <p>In addition, and specifically for the third-party solution,</p> <ul style="list-style-type: none"> ● Booking.com implemented an annual review of SOC 2 reports and bridge letters, to assess the auditors’ opinion and impact (if any) on the third-party IT control environment, validate the mapping of User Control Considerations to relevant company controls, and to ensure that appropriate mitigating controls are identified, or designed and implemented, if deficiencies were
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	<p>noted.</p> <ul style="list-style-type: none"> • Access to change the configuration of a workflow or delete records in the third-party system is now controlled via a dedicated Passport Policy.
b. Time when the measure(s) were implemented or are planned to be implemented	The IT controls mentioned above were already implemented and operating at the time of issuance of this report.
c. Result	<p>The implemented IT controls further reduce the risks of:</p> <ul style="list-style-type: none"> • Breach of data (or systems) confidentiality, integrity or availability, including systems managed by third-parties; • Unauthorized changes being deployed to the production environment, potentially causing outages, or impacting data quality; • Undetected failure of cron jobs, with potential negative impacts on the accuracy and completeness of data transfers between systems, or on the execution of scheduled tasks; • Incomplete and/or inaccurate data transfers.
d. Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable	The obligation for which this recommendation was expressed (i.e., DSA Article 20.4) was tested by the external auditors, who did not identify any instance of non-compliance. For this requirement, the auditors were not able to express a conclusion because they could not reach a reasonable level of assurance on the completeness of data provided by Booking.com. The implementation of the IT controls mentioned above fully undertakes the auditors' recommendation, and should facilitate the auditability of the requirement in the next DSA external audit cycles.
1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls	
The implementation business controls covering DSA Art. 20(4) is not expected to cause adjustments to the benchmarks previously adopted by Booking.com. Similarly, the implementation of the IT controls mentioned above has not caused any adjustment to the benchmarks previously adopted by Booking.com.	
B.8 - We recommend that Booking.com should implement control(s) to ensure compliance with the specified requirement, including considering updating the template for the decision emails to include additional details, notifying complainants of their right to out-of-court dispute settlement or other available possibilities for redress. Further, refer to "Obligation 20(4)" for the recommendation related to the completeness of the underlying dataset. (recommendation for obligation 20(5) - Audit conclusion: Negative).	
1. Measure(s) to implement the operational recommendation	

<p>Booking.com will update the communication relating to the internal complaint-handling system to inform complainants of the possibility of out-of-court dispute settlement in line with the information provided in Booking.com’s T&Cs. Finally, from an IT environment perspective and to strengthen controls over data completeness, in Q3 2025, Booking.com implemented multiple IT controls to further address risks related to identity and access management, change management, logging and monitoring of interfaces, and back-up and recovery. The controls cover various components across all systems engaged in moderation procedures and for the submission of Statements of Reasons and appeals communication, across all business units in scope.</p>	
<p>1.1 Planned measure(s)</p>	
<p>a. Description of the measure(s)</p>	<p>Booking.com will update the communication provided to complainants to include information on the possibility of out-of-court dispute settlement as published by the European Commission on its website (and in line with the information currently provided in Booking.com’s T&Cs).</p>
<p>b. Timing for the implementation</p>	<p>The measure above will be implemented by the end of February 2026, in line with the timeline recommended by the external auditors in the DSA audit report.</p>
<p>1.2 Measure(s) taken since the end of the period on which the audit report is based</p>	
<p>a. Description of the measure(s)</p>	<p>As part of the IT controls assessment led by Booking.com in Q2-Q3 2025, several IT controls were implemented to further cover risks associated with identity and access management, change management, logging and monitoring of batches, cron jobs and interfaces, and back-up and data recovery. In particular, Booking.com implemented:</p> <ul style="list-style-type: none"> ● 2 identity and access management controls; ● 9 change management controls; ● 11 controls over the logging and monitoring of batches, cron jobs and interfaces; and ● 5 controls over back-up and recovery, <p>covering the third-party service solution handling appeals and Statements of Reasons from users, and internal components across all systems engaged in moderation procedures.</p> <p>In addition, and specifically for the third-party solution,</p> <ul style="list-style-type: none"> ● Booking.com implemented an annual review of SOC 2 reports and bridge letters, to assess the auditors’ opinion and impact (if any) on the third-party IT control environment, validate the mapping of User Control Considerations to relevant company controls, and to ensure that appropriate mitigating controls are identified, or designed and implemented, if deficiencies were noted. ● Access to change the configuration of a workflow

	or delete records in the third-party system is now controlled via a dedicated Passport Policy.
b. Time when the measure(s) were implemented or are planned to be implemented	The IT controls mentioned above were already implemented and operating at the time of issuance of this report.
c. Result	The implemented IT controls further reduce the risks of: <ul style="list-style-type: none"> • Breach of data (or systems) confidentiality, integrity or availability, including systems managed by third-parties; • Unauthorized changes being deployed to the production environment, potentially causing outages, or impacting data quality; • Undetected failure of cron jobs, with potential negative impacts on the accuracy and completeness of data transfers between systems, or on the execution of scheduled tasks; • Incomplete and/or inaccurate data transfers.
d. Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable	Including the information about out-of-court dispute settlement options as provided for in Booking.com's T&Cs also in the decision provided to users following a complaint is in line with the auditor's recommendation. In addition, the implementation of the IT controls mentioned above should facilitate the auditability of this requirement in the next DSA external audit cycles.
1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls	
The implementation business controls covering DSA Art. 20(5) is not expected to cause adjustments to the benchmarks previously adopted by Booking.com. Similarly, the implementation of the IT controls mentioned above has not caused any adjustment to the benchmarks previously adopted by Booking.com.	
B.9 - While Booking.com has a process in place for communicating that a significant number of insufficiently precise, inaccurate, or inadequately substantiated notices have been submitted, we recommend Booking.com considers implementing a control to track, monitor and consistently report these instances on an ongoing basis (recommendation for obligation 22(6) - Audit conclusion: Positive with comments).	
2. Reasons for not implementing the recommendation, if applicable	
a. Justification for not implementing the recommendation	The obligation requires providers of online platforms such as Booking.com to communicate to the relevant Digital Services Coordinator instances of trusted flaggers submitting several insufficiently precise, inaccurate or inadequately substantiated notices. In both audit periods to

	<p>date, the external auditors validated that Booking.com did not receive any notice from trusted flaggers. Considering the current volume of notices from trusted flaggers to which Booking.com is exposed, and that a process was already implemented to facilitate the detection of such instances and the communication mandated by the DSA, the implementation of a control to track, monitor and consistently report insufficiently precise, inaccurate or inadequately substantiated notices does not appear to be proportionate.</p>
<p>b. Alternative measure(s) taken to achieve compliance</p>	<p>Booking.com implemented a process to comply with this obligation, and will evaluate on an annual basis the need to implement additional controls to facilitate and monitor compliance, particularly evaluating and taking into account any increase in the number of notices from trusted flaggers.</p>

B.10 Whilst Booking.com has a process in place to track CSAM and terrorism, processes and controls should be implemented to capture and track the frequency of the manifestly illegal content submitted by the recipients of the service. Booking.com should consider implementing processes and controls to ensure the accounts for the recipients of the service are appropriately and consistently suspended in line with the enforcement policies for all valid instances. Booking.com should also consider implementing direct or indirect controls (e.g. third-party SOC report reviews, reconciliations and change management for relevant configuration changes) to ensure the population of suspensions is complete and accurate (recommendation for obligations 23(1) and 23(3) - Audit conclusion: Negative).

<p>1. Measure(s) to implement the operational recommendation</p>	
<p>Booking.com will evaluate whether any adjustments are appropriate to the benchmarks previously adopted by Booking.com in light of Article 23, and ensure that its enforcement processes are aligned to such adjusted benchmarks. Booking.com will also implement a business control with the aim to periodically validate that all instances of frequently provided manifestly illegal content have been tracked, monitored and actioned.</p>	
<p>1.1 Planned measure(s)</p>	
<p>a. Description of the measure(s)</p>	<p>Booking.com will (1) evaluate whether the benchmarks previously adopted by Booking.com, in particular the definition of “manifestly illegal content”, need to be adjusted in light of Article 23, and (2) ensure that its enforcement processes are aligned with such adjusted benchmarks. In addition, a detective business control with a quarterly frequency will be implemented, facilitating a regular review of the monitoring and suspension process.</p>
<p>a. Timing for the implementation</p>	<p>The measure above will be implemented by the end of May 2026.</p>

1.2 Measure(s) taken since the end of the period on which the audit report is based	
a. Description of the measure(s)	Not Applicable. No measures have been implemented (see response in section 1.1).
b. Time when the measure(s) were implemented or are planned to be implemented	Not Applicable. No measures have been implemented (see response in section 1.1).
c. Result	Not Applicable. No measures have been implemented (see response in section 1.1).
d. Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable	Not Applicable. No measures have been implemented (see response in section 1.1).
1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls	
Booking.com will evaluate whether the implementation of the measures above will result in any adjustments to the benchmarks previously adopted by Booking.com.	
B.11 - Booking.com should consider implementing a process and controls for sharing warnings with recipients of the service after manifestly unfounded notices are submitted. Further Booking.com should consider implementing processes and controls to ensure the accounts for the recipients of the service are appropriately and consistently suspended in line with the enforcement policies for all valid instances (recommendation for obligations 23(2) and 23(3) - Audit conclusion: Negative).	
1. Measure(s) to implement the operational recommendation	
Booking.com will implement a multi-phased process to enhance its misuse-of-service policies and enforcement processes. This process is designed to address the handling of manifestly unfounded notices and to ensure consistent, policy-driven account suspension where appropriate.	
1.1 Planned measure(s)	
a. Description of the measure(s)	Booking.com will enhance its processes to ensure that (1) warnings are issued to users who frequently submit manifestly unfounded notices in line with Booking.com's policies, and that (2) if any cases are identified in which users frequently submit manifestly unfounded notices as defined in Booking.com's policies, and following a prior warning, the processing of notices is appropriately suspended in line with Booking.com's enforcement

	policies.
b. Timing for the implementation	The measure above will be implemented by the end of May 2026.
1.2 Measure(s) taken since the end of the period on which the audit report is based	
a. Description of the measure(s)	Not Applicable. No measures have been implemented (see response in section 1.1).
b. Time when the measure(s) were implemented or are planned to be implemented	Not Applicable. No measures have been implemented (see response in section 1.1).
c. Result	Not Applicable. No measures have been implemented (see response in section 1.1).
d. Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable	Not Applicable. No measures have been implemented (see response in section 1.1).
1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls	
The implementation of the measures above is not expected to cause adjustments to the benchmarks previously adopted by Booking.com.	
B.12 - Booking.com should consider including additional detail into their terms and conditions, outlining the suspension period for users that frequently submit unfounded notices (recommendation for obligations 23(4) - Audit conclusion: Negative).	
1. Measure(s) to implement the operational recommendation	
Booking.com will update its T&Cs to include its policy with regards to the duration of suspension for users frequently providing manifestly unfounded notices.	
1.1 Planned measure(s)	
a. Description of the measure(s)	Booking.com will update its T&Cs to specify the duration of suspension of processing of notices for users frequently providing manifestly unfounded notices.

b. Timing for the implementation	The measure above will be implemented by the end of February 2026, in line with the timeline recommended by the external auditors in the DSA audit report.
1.2 Measure(s) taken since the end of the period on which the audit report is based	
a. Description of the measure(s)	Not Applicable. No measures have been implemented (see response in section 1.1).
b. Time when the measure(s) were implemented or are planned to be implemented	Not Applicable. No measures have been implemented (see response in section 1.1).
c. Result	Not Applicable. No measures have been implemented (see response in section 1.1).
d. Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable	Not Applicable. No measures have been implemented (see response in section 1.1).
1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls	
Booking.com will evaluate whether the implementation of the measures above will result in any adjustments to the benchmarks previously adopted by Booking.com.	
<p>B.13 - Booking.com should consider implementing preventative and/or detective controls to ensure compliance with the specified requirement through the audit period including completeness and accuracy of the underlying data (i.e. deceptive patterns). By way of examples, the control(s) could include a periodic manual review of the platform to identify and resolve deceptive patterns and/or could include a preventative mechanism in which changes to the user interface are reviewed and documented for potential introduction of deceptive patterns on as-needed basis. The controls over completeness and accuracy could include direct and/or indirect controls such as input checks, reconciliations, ITGCs (recommendation for obligation 25(1) - Audit conclusion: Positive with comments).</p>	
2. Reasons for not implementing the recommendation, if applicable	
a. Justification for not implementing the recommendation	The implementation of a business control that would require a periodic manual review of the Booking.com platform to detect potential deceptive patterns does not seem proportionate, considering the preventive mechanisms already existing, and the detective processes executed so far, all detailed in the next row.

<p>b. Alternative measure(s) taken to achieve compliance</p>	<ul style="list-style-type: none"> - Booking.com has established several robust preventive measures to ensure new product initiatives undergo a comprehensive review before being launched on the platform. In general, any proposed product features or changes that could impact the user experience are subject to legal review processes aimed at identifying and mitigating potential risks (such as the emergence of dark patterns) prior to release. Specific reviews are additionally performed on data-related initiatives, risks associated with AI and Generative AI initiatives on customer-facing products, and to ensure product compliance with relevant laws and internal policies before launch. - In Q3 2025, the Legal department issued a guidance on deceptive patterns for UX writers, with the aim of further educating them on the identification of deceptive patterns, and principles that must be followed to avoid such features from being presented to users. - Prior to introducing the above-mentioned legal processes, in 2023 and 2024 management performed two platform assessments, aimed at detecting and remediating any potential deceptive patterns.
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B.14 - Booking.com should consider implementing access and change management controls around the system configurations to ensure compliance with the specified requirement through the audit period including completeness and accuracy of the underlying data (i.e. Ads). The controls over completeness and accuracy could include direct and/or indirect controls such as input checks, reconciliations, ITGCs (recommendation for obligation 26(1) - Audit conclusion: Positive with comments).

<p>1. Measure(s) to implement the operational recommendation</p>	
<p>In Q3 2025, Booking.com implemented multiple IT controls to further address risks related to identity and access management, change management, logging and monitoring of interfaces, and back-up and recovery. The controls cover various components across all advertising systems involved in DSA compliance, including front-end ad elements, the DSA Ads Repository (user interface and database), and related APIs, for both the Accommodation and Cars business units.</p>	
<p>1.1 Planned measure(s)</p>	
<p>a. Description of the measure(s)</p>	<p>Not Applicable. The measures have already been implemented (see response in section 1.2).</p>
<p>b. Timing for the implementation</p>	<p>Not Applicable. The measures have already been implemented (see response in section 1.2).</p>
<p>1.2 Measure(s) taken since the end of the period on which the audit report is based</p>	
<p>a. Description of the measure(s)</p>	<p>As part of the IT controls assessment led by Booking.com in Q2-Q3 2025, several IT controls were implemented to further cover risks associated with identity and access</p>

	<p>management, change management, logging and monitoring of interfaces, and back-up and data recovery. In particular, Booking.com implemented:</p> <ul style="list-style-type: none"> • 7 identity and access management controls; • 28 change management controls; • 12 controls over the logging and monitoring of interfaces; and • 7 controls over back-up and recovery, <p>covering the front-end ads blocks and banners, the User Interface of the front-end Booking.com DSA Ads Repository, the Booking.com DSA Ads Repository Database, the related Application Programming Interfaces and all systems engaged in DSA-compliance with this requirement, for all business units (Accommodations and Cars) and products in scope, where applicable.</p>
<p>b. Time when the measure(s) were implemented or are planned to be implemented</p>	<p>The IT controls mentioned above were already implemented and operating at the time of issuance of this report.</p>
<p>c. Result</p>	<p>The implemented IT controls further reduce the risks of:</p> <ul style="list-style-type: none"> • Unauthorized edit access and changes to all Booking.com advertisement systems in scope engaged in DSA compliance, with potential negative implications on the completeness, accuracy and availability of data; • Incomplete and/or inaccurate transfer of data; • Unavailability of data and services.
<p>d. Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable</p>	<p>Compliance with the obligations was already validated by the external auditors.</p>
<p>1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls</p>	
<p>The implementation of the IT controls mentioned above has not caused any adjustment to the benchmarks previously adopted by Booking.com.</p>	
<p>B.15 - Booking.com should consider implementing a preventative and/or detective control to review changes that could potentially lead to advertisements being presented to recipients of the services based on profiling as defined in Article 4, point (4), of Regulation (EU) 2016/679 using special categories of personal data referred to in Article 9(1) of Regulation (EU) 2016/679 to ensure compliance with the specified requirement through the audit period (recommendation for obligation 26(3) - Audit conclusion: Positive with comments).</p>	

2. Reasons for not implementing the recommendation, if applicable	
a. Justification for not implementing the recommendation	The in-scope Booking.com advertisement products do not engage in profiling for targeted advertising purposes. Any change to this approach is subject to reviews from a legal and privacy perspective to ensure any requirements related to DSA are implemented prior to the change being made. In addition, as set out in its Privacy Statement, Booking.com does not collect special categories of personal data - as referred to in Article 9(1) of Regulation (EU) 2016/679 - from its platform's users for its ordinary business purposes (such processing could be performed only in very specific instances to address fraud and safety concerns). Hence, the corresponding DSA requirement does not currently appear to be applicable to the Booking.com platform, making the implementation of the suggested additional controls not proportionate to the actual residual risk.
b. Alternative measure(s) taken to achieve compliance	Booking.com will consider ways in which it could give effect to the aims of this recommendation, including assessing opportunities to enhance its current legal review processes aimed at identifying any changes to this process.
<p>B.16 - We recommend that Booking.com should implement control(s) to ensure compliance with the specified requirement, including completeness and accuracy of the list of recommender systems. The monitoring control could include manual periodic reviews to ascertain that the main parameters used within recommender systems as well as any options for the recipients of the service to modify or influence those main parameters, align with the T&Cs (recommendation for obligation 27(1) - Audit conclusion: Positive with comments).</p>	
1. Measure(s) to implement the operational recommendation	
<p>Booking.com will implement a business control to cover the obligations included under DSA Art. 27(1) and 27(2). The objective of the control will be to have a periodic validation that the main parameters used by the Booking.com recommender systems have been completely and accurately set out in the platform's terms and conditions, along with options for users to modify and/or influence them. In addition, in Q3 2025, Booking.com implemented multiple IT controls to further address risks related to identity and access management, change management, logging and monitoring of interfaces, and back-up and recovery. The controls cover various components across the process implemented for recommender systems, including the primary source for recommendations, the optionality toggle for users, the system used to secure storage of user account data as well as the system hosting information about MLs used in recommender systems.</p>	
1.1 Planned measure(s)	
a. Description of the measure(s)	The control will have an ad-hoc frequency, mirroring the one according to which Booking.com updates its T&Cs, and will be preventive in nature. As part of the regular

	control execution, the control owner will contact the recommender systems owners for each business unit (Accommodations, Attractions, Car Rentals, Flights, Private and Public Transports) and validate whether the pre-update terms and conditions are still accurate and reflective of the most up-to-date information, or if changes are needed. The control will further reduce the risk of publishing incomplete and/or inaccurate information related to recommender systems.
b. Timing for the implementation	The business control will be implemented and formally included in the Booking.com GRC tooling by the end of February 2026, in line with the timeline recommended by the external auditors in the DSA audit report.
1.2 Measure(s) taken since the end of the period on which the audit report is based	
a. Description of the measure(s)	As part of the IT controls assessment led by Booking.com in Q2-Q3 2025, several IT controls were implemented to further cover risks associated with identity and access management, change management, logging and monitoring of interfaces, and back-up and recovery. In detail, Booking.com implemented: <ul style="list-style-type: none"> ● 4 identity and access management controls; ● 17 change management controls; ● 8 controls over the logging and monitoring of interfaces; and ● 3 controls over back-up and recovery, covering various components across the process implemented for recommender systems.
b. Time when the measure(s) were implemented or are planned to be implemented	The IT controls mentioned above were already implemented and operating at the time of issuance of this report.
c. Result	The implemented IT controls further reduce the risks of: <ul style="list-style-type: none"> ● Unauthorized access to make changes to - and inadequate change management approval process of - the IT environment monitoring recommender systems, potentially resulting in inappropriate profiling for opt-out users and negative impacts on the completeness, accuracy and availability of data relating to opt-out users; ● Incomplete and/or inaccurate data transfers and undetected or unresolved data transfer errors; ● Unavailability of services.
d. Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation	Compliance with the obligations was already validated by the external auditors.

<p>constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable</p>	
<p>1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls</p>	
<p>The implementation of a business control covering DSA Art. 27(1) and 27(2) is not expected to cause adjustments to the benchmarks previously adopted by Booking.com. Similarly, the implementation of the IT controls mentioned above has not caused any adjustment to the benchmarks previously adopted by Booking.com.</p>	
<p>B.17 - We recommend that Booking.com should implement control(s) to ensure compliance with the specified requirement, including completeness and accuracy of the underlying data (i.e. recommender systems). The monitoring control could include manual periodic reviews to ascertain that the main parameters used within the recommender systems include the criteria which are most significant in determining the information suggested to the recipient of the service and the reasons for the relative importance of those parameters which align to the T&Cs (recommendation for obligation 27(2) - Audit conclusion: Positive with comments).</p>	
<p>1. Measure(s) to implement the operational recommendation</p>	
<p>Booking.com will implement a business control to cover the obligations included under DSA Art. 27(1) and 27(2). The objective of the control will be to have a periodic validation that the main parameters used by the Booking.com recommender systems have been completely and accurately set out in the platform's terms and conditions, along with options for users to modify and/or influence them. In addition, in Q3 2025, Booking.com implemented multiple IT controls to further address risks related to identity and access management, change management, logging and monitoring of interfaces, and back-up and recovery. The controls cover various components across the process implemented for recommender systems, including the primary source for recommendations, the optionality toggle for users, the system used to secure storage of user account data as well as the system hosting information about MLs used in recommender systems.</p>	
<p>1.1 Planned measure(s)</p>	
<p>a. Description of the measure(s)</p>	<p>The control will have an ad-hoc frequency, mirroring the one according to which Booking.com updates its terms and conditions, and will be preventive in nature. As part of the regular control execution, the control owner will reach out to the recommender systems owners for each business unit (Accommodations, Attractions, Car Rentals, Flights, Private and Public Transports) and validate whether the pre-update terms and conditions are still accurate and reflective of the most up-to-date information, or if changes are needed. The control will further reduce the risk of publishing incomplete and/or inaccurate information related to recommender systems.</p>

<p>b. Timing for the implementation</p>	<p>The business control will be implemented and formally included in the Booking.com GRC tooling by the end of February 2026, in line with the timeline recommended by the external auditors in the DSA audit report.</p>
<p>1.2 Measure(s) taken since the end of the period on which the audit report is based</p>	
<p>a. Description of the measure(s)</p>	<p>As part of the IT controls assessment led by Booking.com in Q2-Q3 2025, several IT controls were implemented to further cover risks associated with identity and access management, change management, logging and monitoring of interfaces, and back-up and recovery. In detail, Booking.com implemented:</p> <ul style="list-style-type: none"> • 4 identity and access management controls; • 17 change management controls; • 8 controls over the logging and monitoring of interfaces; and • 3 controls over back-up and recovery, covering various components across the process implemented for recommender systems.
<p>b. Time when the measure(s) were implemented or are planned to be implemented</p>	<p>The IT controls mentioned above were already implemented and operating at the time of issuance of this report.</p>
<p>c. Result</p>	<p>The implemented IT controls further reduce the risks of:</p> <ul style="list-style-type: none"> • Unauthorized access to make changes to - and inadequate change management approval process of - the IT environment monitoring recommender systems, potentially resulting in inappropriate profiling for opt-out users and negative impacts on the completeness, accuracy and availability of data relating to opt-out users; • Incomplete and/or inaccurate data transfers and undetected or unresolved data transfer errors; • Unavailability of services.
<p>d. Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable</p>	<p>Compliance with the obligations was already validated by the external auditors.</p>
<p>1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls</p>	
<p>The implementation of a business control covering DSA Art. 27(1) and 27(2) is not expected to cause adjustments to the benchmarks previously adopted by Booking.com. Similarly, the implementation of the</p>	

IT controls mentioned above has not caused any adjustment to the benchmarks previously adopted by Booking.com.

B.18 - We recommend that Booking.com should implement control(s) to ensure compliance with the specified requirement. By way of example, a monitoring control could include manual periodic checks of the Booking.com platform to confirm Booking.com's compliance to Article 27.3 (recommendation for obligation 27(3) - Audit conclusion: Positive with comments).

1. Measure(s) to implement the operational recommendation

Booking.com will implement a business control to cover the obligations included under DSA Art. 27(3). The objective of the control will be to have a periodic validation that the banners on top of search results, which indicate that users can influence the main parameters of the search, are still live in the front-end across all business units in scope. In addition, the control owner will verify that at least one sorting option is provided to users, on top of the default one.

1.1 Planned measure(s)

a. Description of the measure(s)	The control will have a quarterly frequency, and will be detective in nature. This will allow for a periodic validation of the operating effectiveness of the front-end solutions visible to users, put in place to ensure compliance with the DSA requirements.
b. Timing for the implementation	The business control will be implemented and formally included in the Booking.com GRC tooling by the end of February 2026, in line with the timeline recommended by the external auditors in the DSA audit report.

1.2 Measure(s) taken since the end of the period on which the audit report is based

a. Description of the measure(s)	Not Applicable. No measures have been implemented (see response in section 1.1).
b. Time when the measure(s) were implemented or are planned to be implemented	Not Applicable. No measures have been implemented (see response in section 1.1).
c. Result	Not Applicable. No measures have been implemented (see response in section 1.1).
d. Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable	Not Applicable. No measures have been implemented (see response in section 1.1).

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

The implementation of a business control covering DSA Art. 27(3) is not expected to cause adjustments to the benchmarks previously adopted by Booking.com.

B.19 - We recommend that Booking.com should implement control(s) to ensure compliance with the specified requirement, including completeness and accuracy of the underlying data (i.e. Traders). By way of example, a monitoring control could include manual periodic reviews of the traders to confirm Booking.com's compliance to the Article (recommendation for obligations 30(1), 30(2) and 30(3) - Audit conclusion: Positive with comments).

1. Measure(s) to implement the operational recommendation

Booking.com will implement two quarterly, detective controls, designed to validate the completeness and accuracy of trader information under DSA Article 30. In addition, in Q3 2025 Booking.com implemented multiple IT controls to further address risks related to identity and access management, change management, logging and monitoring of interfaces, and back-up and recovery. The controls cover various components across the process implemented for the onboarding of traders, including:

- For the Accommodations Business Unit (ABU), the systems responsible for collection, maintenance, updating and storage of traders data, and those managing traders eligibility and consequences.
- For the Cars Business Unit, the third-party system where traders provide data, the third-party system that publishes and displays traders data to end-users, and internal databases and external services to validate traders' bank details.

1.1 Planned measure(s)

a. Description of the measure(s)	Booking.com will implement two business controls that are executed on a quarterly basis. The controls are detective in nature and involve manual reviews of a sample of selected traders to validate (1) that the information was provided in accordance with the DSA and is complete, and (2) that Booking.com made best efforts to assess the reliability and completeness of the information provided.
b. Timing for the implementation	The business controls will be implemented and formally included in the Booking.com GRC tooling by the end of February 2026, in line with the timeline recommended by the external auditors in the DSA audit report.

1.2 Measure(s) taken since the end of the period on which the audit report is based

a. Description of the measure(s)	As part of the IT controls assessment led by the Booking.com Risk & Controls team in Q2-Q3 2025, several IT controls were implemented to further cover risks
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	<p>associated with identity and access management, change management, logging and monitoring of interfaces, and back-up and recovery. In particular, Booking.com implemented:</p> <ul style="list-style-type: none"> ● 2 identity and access management controls for ABU, and 3 for Cars; ● 3 change management controls for ABU, and 9 for Cars; ● 5 controls over the logging and monitoring of interfaces for ABU, and 4 for Cars; ● 3 controls over back-up and recovery for ABU; and ● 3 controls over third-party reliance (i.e., review of SOC 2 reports and bridge letters, assessment of the auditors' opinion and impact - if any - on the third-party provider's IT control environment, follow-up to ensure appropriate mitigating controls are identified, or designed and implemented) for Cars, <p>covering the above-mentioned systems engaged in traders compliance activities under the DSA.</p>
<p>b. Time when the measure(s) were implemented or are planned to be implemented</p>	<p>The IT controls mentioned above were already implemented and operating at the time of issuance of this report.</p>
<p>c. Result</p>	<p>The implemented IT controls further reduce the risks of:</p> <ul style="list-style-type: none"> ● Unauthorized access and changes to traders data, with potential negative consequences on data integrity; ● Incomplete or inaccurate data flows between systems; ● Ineffective controls under the ownership of solutions by third-party providers; ● Unavailability of services.
<p>d. Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable</p>	<p>Compliance with the obligations was already validated by the external auditors.</p>
<p>1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls</p>	
<p>The implementation of a business control covering DSA Art. 30 is not expected to cause adjustments to the benchmarks previously adopted by Booking.com. Similarly, the implementation of the IT controls mentioned above has not caused any adjustment to the benchmarks previously adopted by Booking.com.</p>	

B.20 - We recommend that Booking.com should implement control(s) to ensure compliance with the specified requirement, including completeness and accuracy of the underlying data (i.e. requests to disclose information of the traders). By way of example, a monitoring control could include manual periodic reviews of the requests received from third parties to confirm Booking.com's compliance to the Article (recommendation for obligation 30(6) - Audit conclusion: Positive with comments).

1. Measure(s) to implement the operational recommendation

In Q3 2025 Booking.com implemented multiple IT controls to further address risks related to identity and access management, change management, logging and monitoring of interfaces, and back-up and recovery. The controls cover various components across the process implemented for the onboarding of traders, including:

- For the Accommodations Business Unit (ABU), the systems responsible for collection, maintenance, updating and storage of traders data, and those managing traders eligibility and consequences.
- For the Cars Business Unit, the third-party system where traders provide data, the third-party system that publishes and displays traders data to end-users, and internal databases and external services to validate traders' bank details.

1.1 Planned measure(s)

a. Description of the measure(s)	Not Applicable. The measures have already been implemented (see response in section 1.2).
b. Timing for the implementation	Not Applicable. The measures have already been implemented (see response in section 1.2).

1.2 Measure(s) taken since the end of the period on which the audit report is based

a. Description of the measure(s)	<p>As part of the IT controls assessment led by the Booking.com Risk & Controls team in Q2-Q3 2025, several IT controls were implemented to further cover risks associated with identity and access management, change management, logging and monitoring of interfaces, and back-up and recovery. In particular, Booking.com implemented:</p> <ul style="list-style-type: none"> • 2 identity and access management controls for ABU, and 3 for Cars; • 3 change management controls for ABU, and 9 for Cars; • 5 controls over the logging and monitoring of interfaces for ABU, and 4 for Cars; • 3 controls over back-up and recovery for ABU; and • 3 controls over third-party reliance (i.e., review of SOC 2 reports and bridge letters, assessment of the auditors' opinion and impact - if any - on the third-party provider's IT control environment, follow-up to ensure appropriate mitigating controls are identified, or designed and
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	implemented) for Cars, covering the above-mentioned systems engaged in traders compliance activities under the DSA.
b. Time when the measure(s) were implemented or are planned to be implemented	The IT controls mentioned above were already implemented and operating at the time of issuance of this report.
c. Result	The implemented IT controls further reduce the risks of: <ul style="list-style-type: none"> • Unauthorized access and changes to traders data, with potential negative consequences on data integrity; • Incomplete or inaccurate data flows between systems; • Ineffective controls under the ownership of solutions by third-party providers; • Unavailability of services.
d. Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable	Compliance with the obligations was already validated by the external auditors.
1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls	
The implementation of the IT controls mentioned above has not caused any adjustment to the benchmarks previously adopted by Booking.com.	
2. Reasons for not implementing the recommendation, if applicable	
a. Justification for not implementing the recommendation	In relation to the recommendation to implement a monitoring control, Booking.com notes that it currently monitors requests from public authorities via a dedicated portal, and data is only disclosed in accordance with the DSA requirements and Booking.com's internal processes.
b. Alternative measure(s) taken to achieve compliance	Booking.com will explore ways in which it could give effect to the aims of this recommendation, including assessing processes it currently has in place to monitor requests received from third parties.
B.21 - We recommend that Booking.com should implement control(s) to ensure compliance with the specified requirement. By way of example, a monitoring control could include manual periodic reviews of the traders to confirm Booking.com's compliance to the Article (recommendation for obligation 30(7) - Audit conclusion: Positive with comments).	

1. Measure(s) to implement the operational recommendation	
Booking.com will implement a new quarterly, detective control, designed to validate the information being displayed under obligation 30(7).	
1.1 Planned measure(s)	
a. Description of the measure(s)	Booking.com will implement a business control that is executed on a quarterly basis. The control is detective in nature and involves manual reviews of a sample of selected traders to confirm that the information is being displayed in accordance with DSA Art. 30(7).
b. Timing for the implementation	The business control will be implemented and formally included in the Booking.com GRC tooling by the end of February 2026, in line with the timeline recommended by the external auditors in the DSA audit report.
1.2 Measure(s) taken since the end of the period on which the audit report is based	
a. Description of the measure(s)	Not Applicable. No measures have been implemented (see response in section 1.1).
b. Time when the measure(s) were implemented or are planned to be implemented	Not Applicable. No measures have been implemented (see response in section 1.1).
c. Result	Not Applicable. No measures have been implemented (see response in section 1.1).
d. Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable	Not Applicable. No measures have been implemented (see response in section 1.1).
1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls	
The implementation of a business control covering DSA Art. 30(7) is not expected to cause adjustments to the benchmarks previously adopted by Booking.com.	
B.22 - Booking.com should consider implementing access and change management controls to the online interface to ensure compliance with the specified requirement through the audit period through	

automations and therefore limiting the risk of manual errors (recommendation for obligation 31(1) - Audit conclusion: Positive with comments).

1. Measure(s) to implement the operational recommendation

In Q3 2025, Booking.com implemented multiple IT controls to further address risks related to identity and access management, change management, logging and monitoring of interfaces, and back-up and recovery. The controls cover various components across the process implemented for the onboarding of traders, including:

- For the Accommodations Business Unit (ABU), the systems responsible for collection, maintenance, updating and storage of traders data, and those managing traders eligibility and consequences.
- For the Cars Business Unit, the third-party system where traders provide data, the third-party system that publishes and displays traders data to end-users, and internal databases and external services to validate traders' bank details.

1.1 Planned measure(s)

a. Description of the measure(s)	Not Applicable. The measures have already been implemented (see response in section 1.2).
b. Timing for the implementation	Not Applicable. The measures have already been implemented (see response in section 1.2).

1.2 Measure(s) taken since the end of the period on which the audit report is based

a. Description of the measure(s)	<p>As part of the IT controls assessment led by the Booking.com Risk & Controls team in Q2-Q3 2025, several IT controls were implemented to further cover risks associated with identity and access management, change management, logging and monitoring of interfaces, and back-up and recovery. In detail, Booking.com implemented:</p> <ul style="list-style-type: none"> ● 2 identity and access management controls for ABU, and 3 for Cars; ● 3 change management controls for ABU, and 9 for Cars; ● 5 controls over the logging and monitoring of interfaces for ABU, and 4 for Cars; ● 3 controls over back-up and recovery for ABU; and ● 3 controls over third-party reliance (i.e., review of SOC 2 reports and bridge letters, assessment of the auditors' opinion and impact - if any - on the third-party provider's IT control environment, follow-up to ensure appropriate mitigating controls are identified, or designed and implemented) for Cars, <p>covering the above-mentioned systems engaged in traders compliance activities under the DSA.</p>
b. Time when the measure(s) were implemented or are planned to be	The IT controls mentioned above were already implemented and operating at the time of issuance of this

implemented	report.
c. Result	<p>The implemented IT controls further reduce the risks of:</p> <ul style="list-style-type: none"> • Unauthorized access and changes to traders data, with potential negative consequences on data integrity; • Incomplete or inaccurate data flows between systems; • Ineffective controls under the ownership of solutions by third-party providers; • Unavailability of services.
d. Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable	Compliance with the obligations was already validated by the external auditors.
<p>1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls</p>	
<p>The implementation of the IT controls mentioned above has not caused any adjustment to the benchmarks previously adopted by Booking.com.</p>	
<p>B.23 - Booking.com should consider implementing access and change management controls to the online interface to ensure compliance with the specified requirement through the audit period through automations and therefore limiting the risk of manual errors (recommendation for obligation 31(2) - Audit conclusion: Positive with comments).</p>	
<p>1. Measure(s) to implement the operational recommendation</p> <p>In Q3 2025, Booking.com implemented multiple IT controls to further address risks related to identity and access management, change management, logging and monitoring of interfaces, and back-up and recovery. The controls cover various components across the process implemented for the onboarding of traders, including:</p> <ul style="list-style-type: none"> • For the Accommodations Business Unit (ABU), the systems responsible for collection, maintenance, updating and storage of traders data, and those managing traders eligibility and consequences. • For the Cars Business Unit, the third-party system where traders provide data, the third-party system that publishes and displays traders data to end-users, and internal databases and external services to validate traders' bank details. 	
<p>1.1 Planned measure(s)</p>	
a. Description of the measure(s)	Not Applicable. The measures have already been implemented (see response in section 1.2).

<p>b. Timing for the implementation</p>	<p>Not Applicable. The measures have already been implemented (see response in section 1.2).</p>
<p>1.2 Measure(s) taken since the end of the period on which the audit report is based</p>	
<p>a. Description of the measure(s)</p>	<p>As part of the IT controls assessment led by the Booking.com Risk & Controls team in Q2-Q3 2025, several IT controls were implemented to further cover risks associated with identity and access management, change management, logging and monitoring of interfaces, and back-up and recovery. In detail, Booking.com implemented:</p> <ul style="list-style-type: none"> ● 2 identity and access management controls for ABU, and 3 for Cars; ● 3 change management controls for ABU, and 9 for Cars; ● 5 controls over the logging and monitoring of interfaces for ABU, and 4 for Cars; ● 3 controls over back-up and recovery for ABU; and ● 3 controls over third-party reliance (i.e., review of SOC 2 reports and bridge letters, assessment of the auditors' opinion and impact - if any - on the third-party provider's IT control environment, follow-up to ensure appropriate mitigating controls are identified, or designed and implemented) for Cars, <p>covering the above-mentioned systems engaged in traders compliance activities under the DSA.</p>
<p>b. Time when the measure(s) were implemented or are planned to be implemented</p>	<p>The IT controls mentioned above were already implemented and operating at the time of issuance of this report.</p>
<p>c. Result</p>	<p>The implemented IT controls further reduce the risks of:</p> <ul style="list-style-type: none"> ● Unauthorized access and changes to traders data, with potential negative consequences on data integrity; ● Incomplete or inaccurate data flows between systems; ● Ineffective controls under the ownership of solutions by third-party providers; ● Unavailability of services.
<p>d. Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable</p>	<p>Compliance with the obligations was already validated by the external auditors.</p>

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

The implementation of the IT controls mentioned above has not caused any adjustment to the benchmarks previously adopted by Booking.com.

B.24 - Booking.com should consider formalizing the current process into a monitoring control for a consistent design and to ensure compliance with the specified requirement through the audit period (recommendation for obligation 31(3) - Audit conclusion: Positive with comments).

1. Measure(s) to implement the operational recommendation

Booking.com will formalize the existing business control, which is currently executed with a monthly frequency. The objective of the control is to periodically perform random checks in the existing official, freely accessible and machine-readable online databases for illegal properties in the EU, and to take appropriate actions if illegal properties are found on the Booking.com platform.

1.1 Planned measure(s)

a. Description of the measure(s)	The existing control has a monthly frequency, and is detective in nature. Booking.com will adopt the auditors' recommendation to formalize and include the control in the Booking.com GRC tooling system.
b. Timing for the implementation	The existing business control will be formally included in the Booking.com GRC tooling by the end of February 2026, in line with the timeline recommended by the external auditors in the DSA audit report.

1.2 Measure(s) taken since the end of the period on which the audit report is based

a. Description of the measure(s)	Not Applicable. No measures have been implemented (see response in section 1.1).
b. Time when the measure(s) were implemented or are planned to be implemented	Not Applicable. No measures have been implemented (see response in section 1.1).
c. Result	Not Applicable. No measures have been implemented (see response in section 1.1).
d. Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable	Not Applicable. No measures have been implemented (see response in section 1.1).

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

internal controls

The formalization of the existing business control covering DSA Art. 31(3) is not expected to cause adjustments to the benchmarks previously adopted by Booking.com.

B.25 - We recommend that Booking.com should implement control(s) to ensure compliance with the specified requirement, including completeness and accuracy of the underlying data (i.e. consumers who purchased illegal products/services). By way of example, a monitoring control could include manual periodic reviews to ascertain that notices were timely sent to the consumers who purchased the illegal product/service. The controls over completeness and accuracy could include direct and/or indirect controls such as input checks, reconciliations, ITGCs (recommendation for obligation 32(1) - Audit conclusion: Negative).

1. Measure(s) to implement the operational recommendation

Booking.com has implemented a business control to cover the obligations included under DSA Art. 32(1). The objective of the control is to ensure that EU-located consumers impacted by the purchase of an illegal product or service on the Booking.com platform are timely informed. In addition, in Q3 2025, Booking.com implemented a dedicated IT control to further address risks related to identity and access management, preventing potential negative impacts on the completeness and accuracy of data underlying compliance with this DSA requirement.

1.1 Planned measure(s)

a. Description of the measure(s)	Not Applicable. The measures have already been implemented (see response in section 1.2).
b. Timing for the implementation	Not Applicable. The measures have already been implemented (see response in section 1.2).

1.2 Measure(s) taken since the end of the period on which the audit report is based

a. Description of the measure(s)	The implemented business control has a quarterly frequency, and is detective in nature. As part of the regular control execution, the control owner will validate that impacted consumers had been timely informed, and follow-up on relevant deviations, if any. As part of the IT controls assessment led by Booking.com in Q2-Q3 2025, a dedicated IT control was implemented to further cover risks associated with identity and access management on the relevant tools.
b. Time when the measure(s) were implemented or are planned to be implemented	The business control was implemented in June 2025. Similarly, the IT control on identity and access management was already implemented and operating at the time of issuance of this report.
c. Result	The control design includes a clear follow-up to remediate instances, if any, where a significant number of consumers

	had not been timely informed. The implemented IT control further reduces the risks of unauthorized access to make changes to the IT environment used for compliance with this DSA requirement.
d. Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable	The business control implementation followed the auditors' recommendation to implement a manual periodic review to ascertain that notices were timely sent to the impacted consumers.
1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls	
The implementation of a business control covering DSA Art. 32(1) has not caused any adjustment to the benchmarks previously adopted by Booking.com. Similarly, the implementation of the IT controls mentioned above has not caused any adjustment to the benchmarks previously adopted by Booking.com.	
B.26 - We suggest enhancing the documentation of their assessment of new products or functionalities deployed during the audit period for their impact on the risk assessment and whether novel risks will be identified prior to the deployment and that such risks would be appropriately mitigated (recommendation for obligation 34(1) - Audit conclusion: Positive with comments).	
1. Measure(s) to implement the operational recommendation	
Booking.com already has several preventive measures in place, such as legal reviews, to ensure that new products or functionalities are reviewed before deployment by Legal personnel against possible risks - including from a DSA perspective. In response to the recommendation expressed by the auditors, Booking.com will look into further opportunities to enhance and refine the existing processes, if needed.	
1.1 Planned measure(s)	
a. Description of the measure(s)	During the next iteration of the systemic risk assessment, Booking.com will validate whether reasonable and proportionate improvements can be made to enhance the processes in place for legal review of products and functionalities prior to deployment on the Booking.com platform.
b. Timing for the implementation	Next iteration of the systemic risk assessment (Q1 to Q3 2026).
1.2 Measure(s) taken since the end of the period on which the audit report is based	
a. Description of the measure(s)	Not Applicable. No measures have been implemented (see response in section 1.1).

b. Time when the measure(s) were implemented or are planned to be implemented	Not Applicable. No measures have been implemented (see response in section 1.1).
c. Result	Not Applicable. No measures have been implemented (see response in section 1.1).
d. Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable	Not Applicable. No measures have been implemented (see response in section 1.1).
1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls	
The implementation of this business control is not expected to cause adjustments to the benchmarks adopted by Booking.com for DSA Art. 34(1).	

B.27 - We suggest Booking.com documents the process around preserving the supporting documents of the risk assessments for at least three years after their performance into a formal policy and/or procedure (recommendation for obligation 34(3) - Audit conclusion: Positive with comments).

1. Measure(s) to implement the operational recommendation	
Booking.com issued a procedural document to formalize how the documentation supporting systemic risk assessments is retained.	
1.1 Planned measure(s)	
a. Description of the measure(s)	Not Applicable. The measures have already been implemented (see response in section 1.2).
b. Timing for the implementation	Not Applicable. The measures have already been implemented (see response in section 1.2).
1.2 Measure(s) taken since the end of the period on which the audit report is based	
a. Description of the measure(s)	Booking.com issued an internal procedural document to formalise the process of preserving and duration of retention of data supporting systemic risk assessments.
b. Time when the measure(s) were implemented or are planned to be implemented	The procedural document was issued in August 2025.
c. Result	Booking.com issued a procedural document that

	<p>formalises both the process and the retention period for supporting documentation related to systemic risk assessments, thereby directly addressing the auditor's recommendation.</p>
<p>d. Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable</p>	<p>The measure implements the auditor's recommendation by establishing a documented process for preserving the supporting materials underpinning systemic risk assessments. This ensures that the relevant documentation is retained in a consistent and verifiable manner, which supports compliance with the audit requirements.</p>
<p>1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls</p>	
<p>The obligation is not applicable for benchmarks definition.</p>	
<p>B.27 - We recommend Booking.com maps the risk mitigants to formalized and measurable controls across different risk domains identified on the Systemic Risk Assessment. Further, Booking.com should consider documenting monitoring controls over the risk mitigants to enhance measurability and efficacy of their risk mitigants (recommendation for obligation 35(1) - Audit conclusion: Positive with comments).</p>	
<p>1. Measure(s) to implement the operational recommendation</p>	
<p>Booking.com will formalize into a business control the existing monitoring performed each quarter on the status of mitigation measures. The objective of the control will be to periodically check on the implementation status of the measures planned by the teams to mitigate risks identified by the prior systemic risk assessment iteration. In addition, when assessing the nature and suitability of the actions proposed by each team according to the mitigation measures cycle, Booking.com will evaluate case by case whether the implementation of controls at a mitigation measure level could effectively enhance their measurability and efficacy.</p>	
<p>1.1 Planned measure(s)</p>	
<p>a. Description of the measure(s)</p>	<p>The control will have a quarterly frequency, and will be preventive in nature. As part of the regular control execution, the control owner will validate the implementation status of measures identified to mitigate risks identified by the systemic risk assessment. The scope of the control will include all applicable verticals. In addition, when actions are proposed by the teams to further mitigate risks identified in the systemic risk assessment, the Regulatory Compliance function will assess whether the implementation of controls at a mitigation measure level could effectively enhance their measurability and efficacy.</p>

<p>b. Timing for the implementation</p>	<p>The business control will be implemented and formally included in the Booking.com GRC tooling by the end of February 2026, in line with the timeline recommended by the external auditors in the DSA audit report.</p>
<p>1.2 Measure(s) taken since the end of the period on which the audit report is based</p>	
<p>a. Description of the measure(s)</p>	<p>Not Applicable. No measures have been implemented (see response in section 1.1).</p>
<p>b. Time when the measure(s) were implemented or are planned to be implemented</p>	<p>Not Applicable. No measures have been implemented (see response in section 1.1).</p>
<p>c. Result</p>	<p>Not Applicable. No measures have been implemented (see response in section 1.1).</p>
<p>d. Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable</p>	<p>Not Applicable. No measures have been implemented (see response in section 1.1).</p>
<p>1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls</p>	
<p>The implementation of this business control is not expected to cause adjustments to the benchmarks adopted by Booking.com for DSA Art. 35(1).</p>	
<p>B.28 - Deloitte recommends that Booking.com formalise their governance process and associated documentation in respect of crisis events. This may include:</p> <ol style="list-style-type: none"> 1. Scenario analysis of potential crises and standardised responses 2. RACI matrix of relevant senior people across the organisation 3. Timeframes for consulting relevant internal stakeholders 4. Likely mechanisms monitoring, assessing and reporting the impact of measures implemented 5. Considerations of assessing the fundamental rights of parties that might be impacted by potential responses (<i>recommendation for obligation 36(1) - Audit conclusion: Positive with comments</i>). 	
<p>1. Measure(s) to implement the operational recommendation</p>	
<p>Booking.com will further assess the extent to which existing crisis management protocols need to be enhanced to respond to a crisis event under the DSA. Procedural enhancements and additions, if needed, will be made accordingly.</p>	
<p>1.1 Planned measure(s)</p>	
<p>a. Description of the measure(s)</p>	<p>The Regulatory Compliance function will further review</p>

	the existing Booking.com crisis management protocols, to assess the extent to which they need to be enhanced in case of crisis events under the DSA. If needed, additions to the existing procedures will be reflected in the DSA Compliance Governance Charter, which already highlights the roles of the Head of Compliance and of the Senior Compliance Officer to coordinate crisis responses.
b. Timing for the implementation	The assessment will be performed by the end of February 2026, in line with the timeline recommended by the external auditors in the DSA audit report.
1.2 Measure(s) taken since the end of the period on which the audit report is based	
a. Description of the measure(s)	Not Applicable. No measures have been implemented (see response in section 1.1).
b. Time when the measure(s) were implemented or are planned to be implemented	Not Applicable. No measures have been implemented (see response in section 1.1).
c. Result	Not Applicable. No measures have been implemented (see response in section 1.1).
d. Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable	Not Applicable. No measures have been implemented (see response in section 1.1).
The obligation is not applicable for benchmarks definition.	
<p>B.29 - We recommend that Booking.com should implement control(s) to ensure compliance with the specified requirement, including completeness and accuracy of the list of recommender systems. By way of example, a monitoring control could include manual periodic reviews to ascertain that Booking.com provides at least one option for each of its recommender systems which is not based on profiling as defined in Article 4, point (4), of Regulation (EU) 2016/679 (recommendation for obligation 38(1) - Audit conclusion: Positive with comments).</p>	
1. Measure(s) to implement the operational recommendation	
<p>Booking.com will implement a business control to cover the obligations included under DSA Art. 38(1). The objective of the control will be to ensure that each of the recommender systems on the Booking.com platform provides at least one option which is not based on profiling, as defined in Article 4, point (4) of Regulation (EU) 2016/679. In addition, in Q3 2025, Booking.com implemented multiple IT controls to further address risks related to identity and access management, change management, logging and</p>	

<p>monitoring of interfaces, and back-up and recovery. The controls cover various components across the process implemented for recommender systems, including the primary source for recommendations, the optionality toggle for users, the system used to secure storage of user account data as well as the system hosting information about MLs used in recommender systems.</p>	
<p>1.1 Planned measure(s)</p>	
<p>a. Description of the measure(s)</p>	<p>The control will have a quarterly frequency, and will be detective in nature. As part of the regular control execution, the control owner will reconcile the population of recommender systems that are live on the Booking.com platform, validate that they all present a non-profiling option, and that the front-end displayed to users properly responds to the inclusion/exclusion of profiling elements. In the event of any deviation, the control owner will diligently investigate to determine the root cause, and appropriate corrective measures will be taken.</p>
<p>b. Timing for the implementation</p>	<p>The business control will be implemented and formally included in the Booking.com GRC tooling by the end of February 2026, in line with the timeline recommended by the external auditors in the DSA audit report.</p>
<p>1.2 Measure(s) taken since the end of the period on which the audit report is based</p>	
<p>a. Description of the measure(s)</p>	<p>As part of the IT controls assessment led by the Booking.com Risk & Controls team in Q2-Q3 2025, several IT controls were implemented to further cover risks associated with identity and access management, change management, logging and monitoring of interfaces, and back-up and recovery. In detail, Booking.com implemented:</p> <ul style="list-style-type: none"> ● 4 identity and access management controls; ● 17 change management controls; ● 8 controls over the logging and monitoring of interfaces; and ● 3 controls over back-up and recovery, covering various components across the process implemented for recommender systems.
<p>b. Time when the measure(s) were implemented or are planned to be implemented</p>	<p>The IT controls mentioned above were already implemented and operating at the time of issuance of this report.</p>
<p>c. Result</p>	<p>The implemented IT controls further reduce the risks of:</p> <ul style="list-style-type: none"> ● Unauthorized access to make changes to - and inadequate change management approval process of - the IT environment monitoring recommender systems, potentially resulting in inappropriate profiling for opt-out users and negative impacts on the completeness, accuracy and availability of data relating to opt-out users;

	<ul style="list-style-type: none"> • Incomplete and/or inaccurate data transfers and undetected or unresolved data transfer errors; • Unavailability of services.
<p>d. Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable</p>	<p>Compliance with the obligations was already validated by the external auditors.</p>
<p>1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls</p>	
<p>The implementation of a business control covering DSA Art. 38(1) is not expected to cause adjustments to the benchmarks initially adopted through Booking.com’s internal process. Similarly, the implementation of the IT controls mentioned above has not caused any adjustment to the benchmarks previously adopted by Booking.com.</p>	
<p>B.30 - We recommend that Booking.com should implement control(s) to ensure compliance with the specified requirement, including completeness and accuracy of the underlying data (i.e. Ads). The controls over completeness and accuracy could include direct and/or indirect controls such as input checks, reconciliations, ITGCs (recommendation for obligation 39(1) - Audit conclusion: Positive with comments).</p>	
<p>1. Measure(s) to implement the operational recommendation</p>	
<p>Booking.com will implement a business control to cover the obligations included under DSA Art. 39(1) and 39(2), owned and executed by the Marketplace Technology team. The objective of the control will be to periodically ensure that the Booking.com Ads repository contains all the information mandated by the Act, for the entire period during which the products in scope were presented to users, and until one year after the last time they were shown. In addition, in Q3 2025, Booking.com implemented multiple IT controls to further address risks related to identity and access management, change management, logging and monitoring of interfaces, and back-up and recovery. The controls cover various components across all advertising systems involved in DSA compliance, including front-end ad elements, the DSA Ads Repository (user interface and database), and related APIs, for both the Accommodation and Cars business units.</p>	
<p>1.1 Planned measure(s)</p>	
<p>a. Description of the measure(s)</p>	<p>The control will have an annual frequency, and will be detective in nature. As part of the regular control execution, the control owner will validate whether code changes with a potentially negative impact on the regulatory information mandated for in-scope advertisements might have occurred, and take proper remediating actions in case.</p>

<p>b. Timing for the implementation</p>	<p>The business control will be implemented and formally included in the Booking.com GRC tooling by the end of February 2026, in line with the timeline recommended by the external auditors in the DSA audit report.</p>
<p>1.2 Measure(s) taken since the end of the period on which the audit report is based</p>	
<p>a. Description of the measure(s)</p>	<p>As part of the IT controls assessment led by the Booking.com Risk & Controls team in Q2-Q3 2025, several IT controls were implemented to further cover risks associated with identity and access management, change management, logging and monitoring of interfaces, and back-up and data recovery. In detail, Booking.com implemented:</p> <ul style="list-style-type: none"> ● 7 identity and access management controls; ● 28 change management controls; ● 12 controls over the logging and monitoring of interfaces; and ● 7 controls over back-up and recovery, <p>covering the front-end ads blocks and banners, the User Interface of the front-end Booking.com DSA Ads Repository, the Booking.com DSA Ads Repository Database, the related Application Programming Interfaces and all systems engaged in DSA-compliance with this requirement, for all business units (Accommodations and Cars) and products in scope, where applicable.</p>
<p>b. Time when the measure(s) were implemented or are planned to be implemented</p>	<p>The IT controls mentioned above were already implemented and operating at the time of issuance of this report.</p>
<p>c. Result</p>	<p>The implemented IT controls further reduce the risks of:</p> <ul style="list-style-type: none"> ● Unauthorized edit access and changes to all Booking.com advertisement systems in scope engaged in DSA compliance, with potential negative implications on the completeness, accuracy and availability of data; ● Incomplete and/or inaccurate transfer of data; ● Unavailability of data and services.
<p>d. Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable</p>	<p>Compliance with the obligations was already validated by the external auditors.</p>
<p>1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls</p>	

The implementation of a business control covering DSA Art. 39(1) and 39(2) is not expected to cause adjustments to the benchmarks previously adopted by Booking.com. Similarly, the implementation of the IT controls mentioned above has not caused any adjustment to the benchmarks previously adopted by Booking.com.

B.31 - We recommend that Booking.com should implement control(s) to ensure compliance with the specified requirement, including completeness and accuracy of the underlying data (i.e. Ads). The controls over completeness and accuracy could include direct and/or indirect controls such as input checks, reconciliations, ITGCs (recommendation for obligation 39(2) - Audit conclusion: Positive with comments).

1. Measure(s) to implement the operational recommendation

Booking.com will implement a business control to cover the obligations included under DSA Art. 39(1) and 39(2). The objective of the control will be to periodically ensure that the Booking.com Ads repository contains all the information mandated by the Act, for the entire period during which the products in scope were presented to users, and until one year after the last time they were shown. In addition, in Q3 2025, Booking.com implemented multiple IT controls to further address risks related to identity and access management, change management, logging and monitoring of interfaces, and back-up and recovery. The controls cover various components across all advertising systems involved in DSA compliance, including front-end ad elements, the DSA Ads Repository (user interface and database), and related APIs, for both the Accommodation and Cars business units.

1.1 Planned measure(s)

a. Description of the measure(s)	The control will have an annual frequency, and will be detective in nature. As part of the regular control execution, the control owner will validate whether code changes with a potentially negative impact on the regulatory information mandated for in-scope advertisements might have occurred, and take proper remediating actions in case.
b. Timing for the implementation	The business control will be implemented and formally included in the Booking.com GRC tooling by the end of February 2026, in line with the timeline recommended by the external auditors in the DSA audit report.

1.2 Measure(s) taken since the end of the period on which the audit report is based

a. Description of the measure(s)	As part of the IT controls assessment led by the Booking.com Risk & Controls team in Q2-Q3 2025, several IT controls were implemented to further cover risks associated with identity and access management, change management, logging and monitoring of interfaces, and back-up and data recovery. In detail, Booking.com implemented: <ul style="list-style-type: none"> • 7 identity and access management controls; • 28 change management controls;
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	<ul style="list-style-type: none"> • 12 controls over the logging and monitoring of interfaces; and • 7 controls over back-up and recovery, covering the front-end ads blocks and banners, the User Interface of the front-end Booking.com DSA Ads Repository, the Booking.com DSA Ads Repository Database, the related Application Programming Interfaces and all systems engaged in DSA-compliance with this requirement, for all business units (Accommodations and Cars) and products in scope, where applicable.
<p>b. Time when the measure(s) were implemented or are planned to be implemented</p>	<p>The IT controls mentioned above were already implemented and operating at the time of issuance of this report.</p>
<p>c. Result</p>	<p>The implemented IT controls further reduce the risks of:</p> <ul style="list-style-type: none"> • Unauthorized edit access and changes to all Booking.com advertisement systems in scope engaged in DSA compliance, with potential negative implications on the completeness, accuracy and availability of data; • Incomplete and/or inaccurate transfer of data; • Unavailability of data and services.
<p>d. Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable</p>	<p>Compliance with the obligations was already validated by the external auditors.</p>
<p>1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls</p>	
<p>The implementation of a business control covering DSA Art. 39(1) and 39(2) is not expected to cause adjustments to the benchmarks previously adopted by Booking.com. Similarly, the implementation of the IT controls mentioned above has not caused any adjustment to the benchmarks previously adopted by Booking.com.</p>	
<p>B.32 - We recommend that Booking.com should implement control(s) to ensure compliance with the specified requirement, including completeness and accuracy of the underlying data (i.e. illegal Ads). By way of example, a monitoring control could include manual periodic reviews of the takedown requests received from Member State authorities and confirm if any ads that are illegal or incompatible with T&Cs are presented on the platform and take subsequent actions. The controls over completeness and accuracy could include direct and/or indirect controls such as input checks, reconciliations, ITGCs (recommendation for obligation 39(3) - Audit conclusion: Positive with comments).</p>	

1. Measure(s) to implement the operational recommendation	
<p>Booking.com will implement a process involving periodical reviews of the actions taken on the basis of takedown requests from Member States authorities against in-scope advertisements presented to end users, to identify any potential overlaps and take appropriate action if needed. Booking.com will also implement a business control to cover the obligation included under DSA Art. 39(3). The objective of the control will be to have a periodic validation that the reconciliation exercise returned no results.</p>	
1.1 Planned measure(s)	
a. Description of the measure(s)	<p>The process will involve an exercise of reconciliation, on a regular basis, of the population of takedowns following requests from Member States authorities against the in-scope ads population to verify whether there are any overlaps, and if so, take appropriate action as mandated by DSA Art. 39(3).</p> <p>Booking.com will also implement a business control which will have quarterly frequency, and will be detective in nature. As part of the regular control execution, the control owner will validate that the reconciliation exercise conducted in the previous 3 months had not returned any results, or, to the extent any overlaps were identified, that appropriate action was taken.</p>
b. Timing for the implementation	<p>The process will be implemented, and the business control will be formally included in the Booking.com GRC tooling by the end of February 2026, in line with the timeline recommended by the external auditors in the DSA audit report.</p>
1.2 Measure(s) taken since the end of the period on which the audit report is based	
a. Description of the measure(s)	Not Applicable. No measures have been implemented (see response in section 1.1).
b. Time when the measure(s) were implemented or are planned to be implemented	Not Applicable. No measures have been implemented (see response in section 1.1).
c. Result	Not Applicable. No measures have been implemented (see response in section 1.1).
d. Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not	Not Applicable. No measures have been implemented (see response in section 1.1).

immediately observable	
1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls	
The implementation of a business control covering DSA Art. 39(3) is not expected to cause adjustments to the benchmarks previously adopted by Booking.com. Similarly, the implementation of the IT controls mentioned above has not caused any adjustment to the benchmarks previously adopted by Booking.com.	

SECTION C (where applicable): Follow-up to the operational recommendations concerning audited commitments undertaken by the audited provider pursuant to the codes of conduct referred to in Articles 45 and 46 of Regulation (EU) 2022/2065 and the crisis protocols referred to in Article 48 of Regulation (EU) 2022/2065
Not applicable.