



**Booking.com B.V.**  
**Digital Services Act (DSA) Assurance Report**

1 June 2024 to 31 May 2025

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## Assurance report of the Independent Accountant

### Booking.com B.V.

Oosterdokskade 163  
1011 DL AMSTERDAM

### Negative Opinion

We have examined Booking.com B.V.'s ("Audited Provider") Management Statement that they have complied with each applicable Obligation and commitment (the "Specified Requirements") of the Regulation (EU) 2022/2065 of the European Parliament and of the Council (the "Act" or "DSA") (its "Management Statement") for the period 1 June 2024 through 31 May 2025 (the "Examination Period").

In our opinion, except for the (possible) effects of the matters giving rise to the modification as described in the Basis for Negative Opinion paragraph, Booking.com complied with the applicable Specified Requirements during the period 1 June 2024 through 31 May 2025.

### Basis for Negative Opinion

For the following articles we have reached a 'negative' audit conclusion which results in a 'negative' overall audit opinion following Article 8 of the Delegated Regulation:

| Obligation Reference | Subject Matter Description |
|----------------------|----------------------------|
| 15(1)                | Negative                   |
| 16(5)                | Negative                   |
| 16(6)                | Negative                   |
| 20(5)                | Negative                   |
| 21(1)                | Negative                   |
| 23(1)                | Negative                   |
| 23(2)                | Negative                   |
| 23(3)                | Negative                   |
| 23(4)                | Negative                   |
| 32(1)                | Negative                   |
| 42(2)                | Negative                   |

Refer to [Appendix 1](#) for more details.

### Conclusions on each applicable individual commitment and Obligation

For conclusions on each Obligation and commitment, refer [Appendix 1](#).

### Applicable criteria

We have been engaged by Booking.com B.V. (or “Booking.com”) to perform a ‘reasonable assurance engagement,’ in accordance with Dutch law, including the Dutch Standard 3000A ‘Assurance-opdrachten anders dan opdrachten tot controle of beoordeling van historische financiële informatie (attestopdrachten)’ (Assurance engagements other than audits or review engagements of financial statements (attestation engagements) (the “Dutch 3000A Standard”) to evaluate Booking.com B.V. management’s statement that they have complied with Regulation (EU) 2022/2065 of the European Parliament and of the Council (the “Act”) (its “Management Statement”) and to opine in accordance with Article 37 of the Act on the systems and processes in place (collectively the “Subject Matter”) regarding their compliance with each applicable Obligation and commitment, and overall, referred to in Obligation 37(1) (a) of the Act (the “Specified Requirements”) during the period from 1 June 2024 through 31 May 2025 (the “Evaluation Period”). Unless referenced otherwise, each applicable Obligation and commitment is defined at the sub-article level.

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the audited provider’s compliance with codes of conduct and crisis protocols (referred to in Obligation 37(1)(b) of the Act) because the requirement for the audited provider to comply with such articles did not exist during the Evaluation Period, and accordingly, we do not express an opinion on this information.

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

The information included in the audited provider’s audit implementation report contained in Annex II of the Delegated Regulation - “Template for the audit implementation report”, has not been subjected to the procedures applied in our engagement, and accordingly, we express no opinion on it.

### Booking.com B.V. responsibilities for the Management Statement

The management of the audited provider (Booking.com B.V.), is responsible for:

- Determining the applicability of each of the DSA Obligation and commitments during the Evaluation Period.
- The Audited Provider’s compliance with the Specified Requirements, by designing, implementing, and maintaining the Audited Provider’s system and manual processes (and related controls) in place to comply with the Act.
- Selecting the Specified Requirements, and making interpretations and developing benchmarks, as needed, to implement the Specified Requirements.
- Evaluating and monitoring the Audited Provider’s compliance with the Specified Requirements.
- The Management Statement in relation to the Specified Requirements.
- Having a reasonable basis for its Management Statement.
- Preparing the audit implementation report referred to in Obligation 37(6) of the Act, in accordance with “Annex II - Template for the audit implementation report referred to in Article 6 of the Delegated Regulation”, including its completeness, accuracy, and method of presentation.

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

### Our responsibilities for the examination of the Management Statement

Our responsibility is to:

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

We conducted our engagement in accordance with the Dutch law, including the Dutch Standard 3000A 'Assurance-opdrachten anders dan opdrachten tot controle of beoordeling van historische financiële informatie (attestopdrachten)' (Assurance engagements other than audits or review engagements of financial statements (attestation engagements) and the Commission Delegated Regulation (EU) 2024/436 of 20 October 2023 supplementing Regulation (EU) 2022/2065 of the European Parliament and of the Council, by laying down rules on the performance of audits for very large online platforms and very large online search engines ("Delegated Regulation") and the terms of reference for this engagement as agreed with Booking.com B.V. on 28 February 2025. Those standards require that we plan and perform our engagement to obtain reasonable assurance about whether, in all material respects, the Subject Matter is in compliance with the Specified Requirements, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

### Our independence and quality management

We have complied with the 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), which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. These regulations include limitations as to the services we may provide to our assurance clients. Upon request, we will send you a copy of the ViO.

We apply the 'Nadere voorschriften kwaliteitssystemen' (NVKS, regulations for quality management systems) and accordingly maintain a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

### Description of procedures performed

Our work to assess the audited provider's compliance with the Specified Requirements during the Evaluation Period included:

- Obtaining an understanding of the characteristics of the services provided by the audited provider.
- Evaluating the appropriateness of the Specified Requirements applied and their consistent application, including evaluating the reasonableness of estimates made by the audited provider.
- Obtaining an understanding of the systems and processes implemented to comply with the DSA, including obtaining an understanding of the internal control environment relevant to our assurance engagement.
- Identifying and assessing the risks whether Management's Statement of compliance with the Specified Requirements is incomplete and inaccurate, whether due to fraud or error, and designing and performing further assurance procedures responsive to those risks.
- Obtaining evidence that is sufficient and appropriate to provide a basis for our opinion. We collected evidence in relation to the period 1 June 2024 through to 31 May 2025.

The specific test procedures we performed, along with the nature, timing, and results of those procedures are listed in the accompanying **Appendix 1**, including for each applicable Obligation:

- Audit opinion.
- Audit criteria, materiality thresholds, procedures, methodologies, and results.
- Overview and description of information relied upon as audit evidence.
- Explanation of how the reasonable level of assurance was achieved.
- Notable changes to the systems and functionalities audited.
- Identification of any specific element which could not be audited (if applicable) or audit conclusion not reached.
- Other relevant observations and findings.

Additionally, our summary of audit risk analysis pursuant to Article 9 of the Delegated Regulation, including assessment of inherent, control and detection risk for each Obligation is included in Appendix 5. Furthermore, our attestation that the auditing organisation complies with the Obligations laid down in Obligation 37(3), point (a), (b), and (c) of the Act is included in Appendix 6. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Inherent limitations

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

The Subject Matter is subject to measurement uncertainties resulting from limitations inherent in the nature of and the methods used in determining such systems and processes implemented to comply with the Specified Requirements. The selection of different but acceptable measurement techniques can result in materially different measurements. The precision of different measurement techniques may also vary. Our assurance engagement was limited to performing audit procedures on those aspects of Booking.com B.V.'s systems (including applications and databases, recommender systems, algorithmic systems) relevant to comply with the Specified Requirements, as disclosed to us by Booking.com B.V. and identified during our audit procedures. This did not include all of the systems that Booking.com B.V. operates, nor all aspects of the systems for which we performed audit procedures. Further, algorithms may also not always operate consistently or at an appropriate level of precision to achieve their intended purpose. We do not express an opinion or any other form of assurance on the design, operation and monitoring of such systems except on those aspects of Booking.com B.V.'s systems relevant to comply with the Specified Requirements.

Risk assessment, including the identification of systemic risks, is a judgmental process. It is also often conducted at a point in time and cannot always anticipate risks arising from new or unprecedented events for which there is little or no historical information.

#### **Emphasis of Matter**

Substantially all of the data relevant to the DSA is non-financial in nature and resides in multiple non-financial systems and databases. For a number of Obligations, the changes in the processes and controls include the use of workflow systems and databases provided by third party service organisations that provide assurance reports over the operating effectiveness of relevant processes and controls operating at the service organisation level. For these Obligations we were able to obtain a reasonable level of assurance in relation to the controls operating over those systems and databases. However, for a number of Obligations with large data volumes that are handled without the involvement of third party service providers, we were unable to identify alternative reciprocal data sets that could form a basis for substantive audit procedures to obtain reasonable assurance over the completeness of the data. As a result of this limitation, we are unable to express an opinion on whether the audited provider complied in all material respects with the audit criteria for 8 of the audited Obligations. Our opinion is not qualified in respect of this matter.

#### **Other matters**

Under Obligation 37(4)(g) of the Act, our conclusions must be phrased as Positive, Positive with Comments, or Negative. In presenting, our conclusions in accordance with Dutch 3000A Standards, we have interpreted the terms Positive, Positive with comments and Negative to mean:

Positive = Unmodified

Positive with Comments = Unmodified with Emphasis of Matter

Negative = Except for, Adverse

Unable to form a conclusion in accordance with Obligation 37(5) = Disclaimer of Opinion

#### **Restricted Users and purpose**

This report is intended solely for the information and use of Booking.com B.V., and for the information of the European Commission and the applicable Digital Services Coordinator of establishment as mandated under DSA Obligation 42(4), (collectively, the "Specified Parties") for assessing the entities' compliance with the Specified Requirements, and is not intended to be, and should not be, used by anyone other than these Specified Parties or for other purposes.

Rotterdam, 28 August 2025

Deloitte Accountants B.V.

P.J. Seegers

## Booking.com Management Statement

For the period from 1 June 2024 through 31 May 2025

We, as members of the DSA Management Body of Booking.com, are responsible for compliance with all Obligations and commitments, referred to in Obligation 37(1)(a) of the European Union Regulation 2022/2065 of the European Parliament and of the Council (the “Act”) (together the Specified Requirements) during the period from 1 June 2024, through 31 May 2025 (the “Examination Period”). Management is responsible for selecting or developing the criteria and benchmarks, which management believes provide an objective basis for measuring and reporting on the Specified Requirements. The criteria and benchmarks for the Specified Requirements selected by management have been included in Appendix 1 of the Independent Practitioner’s Assurance Report (“Appendix 1”) under the Audit Criteria label for each of the Specified Requirements (“Criteria”).

Management confirms the following results of the assurance engagement were discussed, and that management will, where the Auditor’s opinion on compliance with a Specified Requirement is not ‘positive’, take due account of the operational recommendations with a view to take the necessary measures to implement them, or shall justify in the audit implementation report the reasons for not doing so and set out any alternative measures to be taken to address any instances of non-compliance identified:

- Booking.com complied with 72 out of 91 in-scope (i.e., 79%) Specified Requirements throughout the Examination Period. These are indicated with “Positive” (48, of which 12 were ‘Positive – no occurrence’) and “Positive with comments” (24) conclusion in Appendix 1.
- Booking.com did not comply with 11 out of 91 in-scope (i.e., 12%) Specified Requirements throughout the Examination Period. These are indicated with a “Negative” conclusion in Appendix 1.
- For 8 out of 91 in-scope (i.e., 9%) Specified Requirements, insufficient evidence was available for inspection to demonstrate compliance with those Specified Requirements, with reasonable assurance and throughout the Examination Period. These are indicated with a “Unable to form a conclusion” in Appendix 1.
- Certain Obligations presented in Chapter III of the Act did not present an Obligation requiring Booking.com to demonstrate compliance during the Examination Period. These Obligations are presented in Appendix 2 where an explanation of Obligations for which no examination procedures were performed is also noted.

Amsterdam, 28 August 2025

**Appendix 1** - The specific audit procedures performed, along with their nature, timing, and results.

**Introductory comments covering all Obligations**

The Digital Service Act (DSA) regulation entered into force in November 2022 to supervise the provision of digital services across the European Union (EU). The regulation requirements are proportionate to the nature of services and number of users exposed to online platforms. The most stringent ones apply to the so-called “Very Large Online Platforms” (VLOPs), capable of engaging more than 45 million monthly average recipients of the service.

In order to comply with the DSA regulation Booking.com put in place several measures, including organisational structures related to a DSA Compliance Function and Management Body; annual systemic risk assessment; designed and implemented several systems to support the collection, processing, reporting of the underlying data relevant to DSA; evaluated its systems and processes around user interfaces, content moderation, dispute resolution activities and reporting; and ensured transparency of information to users in terms of recommender systems, deceptive patterns and advertising.

Booking.com continued to implement and enhance the processes designed to meet the compliance objectives and rolled out more structured processes, including technologies such as workflow systems and data repositories to support the compliance activities during the reporting period, and continued to implement where applicable controls to support the compliance with the Specified Requirement. In certain instances, Booking.com leveraged technologies and processes operated by third party service providers, placing reliance on third party assurance reports related to the effectiveness of the service organisation’s processes and controls.

Many new processes and controls were implemented following designation to meet the compliance objectives per Obligation and given the novel nature of the legislation and the relatively short period of time the DSA processes and controls have been in place, it was noted that controls, where applicable, are not yet fully implemented and operating effectively.

| Theme  | Recommendation  | Recommended timeframe to implement specific measures |
|--|---|--|
| <p><b>Controls over underlying data</b></p> <p>Controls over data used in DSA processes and/or controls, given the high reliance on system data and general lack of alternative data to obtain comfort over the completeness of data</p> | <p>We recommend management consider the design &amp; implementation of controls covering fundamental control objectives over the DSA IT landscape over:</p> <ul style="list-style-type: none"> <li>user access;</li> <li>change management;</li> <li>data interfaces;</li> <li>batch jobs;</li> <li>report logic for reports generated from the DSA systems;</li> <li>reconciliation controls across systems (also noted below)</li> </ul> <p>In considering such controls, management should evaluate which existing business and IT controls are operating effectively (e.g. service organisation controls) and which IT and business controls can be expanded in terms of scope to also cover DSA audit requirements.</p> <p>Refine DSA data collection processes to ensure relevant data (for the purpose of executing processes and/or controls, or for transparency reporting purposes) is captured accurately, completely, timely and in a repeatable manner to support management's testing and the external audit requirements.</p> <p>Management should consider implementing further processes and controls related to DSA data reconciliations for those instances where it cannot rely on the operating effectiveness of the processes and controls to ensure the accuracy and completeness of data used for DSA compliance purposes: aggregating data residing in and extracted from the various data sources across the DSA IT landscape and the verticals into an aggregated data set for reporting, internal monitoring and external audit purposes;</p> | <p>27 February 2026</p>                              |

| Theme | Recommendation  | Recommended timeframe to implement specific measures |
|-------|---|--|
|       | <p>documenting the reconciliation of the aggregated data sets to the underlying datasets;<br/>retaining the data sets and the reconciliations in an efficient systematic manner, for example develop and retain a dataset and the relevant reconciliations to specifically serve transparency reporting purposes.</p> <p>In instances where it is not possible or viable to implement IT or business controls at the application or database level to address an Obligation, we recommend that management considers implementing alternative controls to ensure the accuracy and completeness of underlying data. Such control activities can include, inter alia:</p> <p>Input tests to validate an event triggers a workflow ticket and relevant data is appropriately logged in the relevant database</p> <p>Taking random samples from completed tickets and checking the ticket was handled in a compliant manner</p> <p>Review and follow-up of reporting/monitoring dashboards to monitor the timeliness of escalation procedures</p> <p>The recommendations indicated above apply to the Obligations where we noted findings related to controls over completeness and accuracy of the underlying data.</p> |  |

### Summary of the Audit Methodology applied in our procedures

Appendix 1 of the Independent Accountant's Report for Booking.com offers a detailed analysis of compliance with the Digital Services Act (DSA) requirements. This section provides stakeholders with comprehensive insights into the relevant Obligations and commitments under Obligation 37(1)(a) of European Union Regulation 2022/2065, collectively referred to as "Specified Requirements."

### Audit Criteria Composition

The audit criteria for this examination consist of two primary elements: the specific requirements outlined by the DSA and the benchmarks and definitions provided by Booking.com. These benchmarks clarify the requirements and align them with the requirement for suitable criteria as defined by Dutch 3000A Standards. As part of our risk assessment and planning activities we evaluate the suitability of the audit criteria. These dual components aid in interpreting the regulatory text for Booking.com and are detailed in the tables within Appendix 1.

### Risk Assessment

In devising the nature and extent of our audit procedures, we take a risk-based approach, which is further detailed in Appendix 5. This approach considers the specific circumstances of the audit, including the nature of the Obligation in the context of Booking.com's business activities and their operational processes, in order to provide us with sufficient audit evidence for us to reach our conclusions in the most effective manner.

### Materiality

Integral to this approach is the concept of materiality which guides our areas of focus on those elements which, if omitted or misstated, could influence the decisions of the recipients of our report. In considering materiality, we apply professional judgement utilising qualitative and quantitative techniques and analysis.

Materiality is considered in the following aspects of the assurance engagement:

- Booking.com's user interface offers functionality across various types of services (accommodation, flights, cars, rides and attractions). As part of our risk assessment and planning procedures and in developing our plan for further testing, we consider where the risk of material non-compliance may occur for each of these business units and determine in which of these business units further procedures should be performed. In making this determination we consider the materiality of each business unit at the Obligation level.
- Assessing whether the audited provider has complied with the Obligations often involves attribute testing (e.g. was a compliance activity performed in line with the compliance criteria, or was it not performed appropriately), which is described in more detail under the header 'Sampling Approach' below.

In designing the sampling methodology, the auditor considers the materiality threshold, which in case of attribute testing, translates into defining a tolerable rate of deviation that would still allow the auditor to conclude the audit criteria were materially met. In some cases we may conclude that, given the nature of the Obligation, no materiality should be applied in our testing.

- When performing substantive procedures to assess the audited provider's compliance with the audit criteria that involve numeric disclosures (e.g. transparency report disclosures), the materiality is typically defined as a tolerable rate of error in the reported number. The amount by which a reported number is allowed to deviate from the audited number and still conclude it is materially correct is a matter of judgement and based on both quantitative and qualitative criteria. Where relevant, our judgement considers the combination of any deviations identified in attribute testing together with those quantitative deviations identified in the numeric disclosures. Our quantitative error tolerance has typically been set between 3% and 5% of the reported number. Qualitative assessments may result in setting a lower error percentage than determined solely on the basis of a quantitative assessment.
- In evaluating compliance at the individual Obligation level, we evaluate whether the outcome of our procedures and any exceptions or errors noted in our testing, affect our conclusion that the audited provider has materially complied with the Obligation.

### Sampling Approach

A robust sampling methodology is employed that aligns with Dutch 3000A Standard guidance, facilitating effective testing without the necessity to examine every item in a population. Sample sizes are determined based on factors such as population size, risk of control failure, and the auditor's assessment of the tolerable rate of deviation. This approach provides a reasonable basis for forming conclusions about the population. Both statistical and nonstatistical sampling methods are utilised. Statistical sampling uses mathematical models for sample size determination and result evaluation, enhancing objectivity. Nonstatistical sampling relies on auditor judgment, leveraging experience and understanding of the control operations. The results are evaluated to confirm that the sample is representative of the population and that controls are operating effectively.

Generally, the results of sample testing procedures are designed to indicate whether the population of the subject matter information satisfied our test criteria with a probability of at least 95% for the Examination Period.

### Procedures for Control Testing and Substantive Testing

In accordance with the requirements of the Act, sufficient testing is conducted to confirm with a reasonable level of assurance, that digital platforms comply with the Specified Requirements. This involves two main types of testing: control testing and substantive testing. We performed our test procedures of processes, systems and controls employed by the Audited Provider in meeting the Audit Criteria. Procedures included inquiries, walkthroughs, and inspection of Booking.com's documentation.

### Control Testing

The effectiveness of internal controls related to DSA compliance is evaluated. This includes assessing platforms' systems for collecting and reporting data on content moderation activities to ensure transparency reports are accurate. Additionally, platforms are examined to confirm they meet DSA Obligations, such as user complaint reporting and regulator/ responses. For Very Large Online Platforms (VLOPs), the transparency and fairness of automated moderation tools are evaluated to ensure alignment with DSA standards.

### Substantive Testing

Substantive testing focuses on verifying the accuracy and completeness of transparency reports. The reported data on illegal content notices and actions taken are reviewed to confirm they accurately reflect platform activities. VLOP's annual risk assessments and the effectiveness of their mitigation measures are also reviewed. Independent audits are conducted to assess overall compliance with the DSA, providing verification of transparency reports and risk management practices. Substantive testing was also performed for all Obligations where we were unable to rely on the operating effectiveness of controls as set out in the Introductory comments covering all Obligations above. These7 procedures help confirm that digital platforms meet DSA Obligations, promoting transparency and accountability in the digital services sector. We reached reasonable assurance through the performance of these controls and substantive testing procedures.

### Allocation of Responsibilities

The following table outlines the allocation of responsibilities for the various components within Appendix 1:

| Component   | Responsibility            |
|---|---------------------------|
| Audit Criteria  | Booking.com               |
| Materiality Threshold                                 | Deloitte Accountants B.V. |
| Audit procedures, results and information relied upon | Deloitte Accountants B.V. |
| Conclusion on Compliance                              | Deloitte Accountants B.V. |
| Recommendations on specific measures                  | Deloitte Accountants B.V. |

This introduction provides a structured framework for understanding Booking.com's compliance with the DSA, detailing the audit's scope, methodology, and division of responsibilities.

## Section 1: Provisions applicable to all providers of intermediary services

### Art. 11 DSA - Points of contact for Member States' authorities, the Commission, and the Board

| Obligation: | Audit criteria:   | Materiality threshold:  |
|-------------|---|---|
| 11(1)       | Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com has designated a single point of contact to enable direct communication, through electronic means, with Member States' authorities, the European Commission, and the European Board for Digital Services. | Due to the nature of the Obligation, no materiality threshold has been applied. |

#### Definitions and Benchmarks:

- **Single point of contact:** "Public Authorities Activity Portal" ("PAAP").

#### Audit procedures, results and information relied upon:

- Inquired with management about the communication channels for Member States authorities, the Commission, and the Board.
- Concluded that the management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Inspected Booking.com's website/mobile website/mobile application to ascertain that the platform provides a single point of contact designated for Member States' authorities, the Commission, and the Board to communicate with the service provider throughout the Examination Period.
  - b. Observed that the "single point of contact" is provided by Booking.com as an online form on the "Public Authorities Activity Portal"/Law Enforcement Portal ("PAAP"). We further observed that the Member States authorities, the Commission, and the Board can submit an official request via the link on the desktop website/mobile website/mobile application, and requests submitted by the authorities are registered and stored within the "PAAP".
  - c. Made inquiries at the end of the Examination Period with management and confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted until the end of the Examination Period.

#### Conclusion:

Positive.

In our opinion, Booking.com complied with Obligation 11(1) during the Examination Period, in all material respects.

#### Recommendations on specific measures:

Not applicable

#### Recommended timeframe to implement specific measures:

Not applicable

## Art. 11 DSA - Points of contact for Member States' authorities, the Commission, and the Board

| Obligation: | Audit criteria:   | Materiality threshold:  |
|-------------|---|---|
| 11(2)       | Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com has made public, in an easily accessible section of the platform, the up-to-date information to easily identify and communicate with its points of contact. | Due to the nature of the Obligation, no materiality threshold has been applied. |

### Definitions and Benchmarks:

- **Single point of contact:** As defined in Obligation 11(1).
- **Easily identify:** Corporate Contact section on the platform homepage.
- **Easily accessible:** Content available on "corporate contact"/"contact us" section of Authorities Portal and Help Pages.

### Audit procedures, results and information relied upon:

- Inquired with management about the communication channels for Member States authorities, the Commission, and the Board.
- Concluded that the management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Inspected the designated single point of contact information to ascertain whether it is publicly available and easily accessible through the Booking.com's website/ mobile application.
  - b. Observed that the "single point of contact" is provided by Booking.com as an online form on the "Public Authorities Activity Portal"/Law Enforcement Portal ("PAAP"). We further observed that the Member States authorities, the Commission, and the Board can submit an official request via the link on the desktop website/mobile website/mobile application, and requests submitted by the authorities are registered and stored within the "PAAP".
  - c. Based on the inspection of requests submitted during the Examination Period, change logs and monitoring documentation, we noted that the single point of contact was easily identifiable and accessible on the platform throughout the Examination Period.
  - d. Made inquiries at the end of the Examination Period with management and confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted until the end of the Examination Period.

### Conclusion:

Positive.

In our opinion, Booking.com complied with Obligation 11(2) during the Examination Period, in all material respects.

### Recommendations on specific measures:

### Recommended timeframe to implement specific measures:

Not applicable

Not applicable

## Art. 11 DSA - Points of contact for Member States' authorities, the Commission, and the Board

### Obligation:

### Audit criteria:

### Materiality threshold:

11(3)

Processes, systems and/or controls are appropriately designed and operated to ensure that the information to identify and communicate with Booking.com's points of contact include a specification of the official language(s) of the Member States which can be used to communicate; that the information includes at least one of the official languages of the Member State in which Booking.com has its main establishment (or where its legal representative resides/is established).

Due to the nature of the Obligation, no materiality threshold has been applied.

#### Definitions and Benchmarks:

- None

### Audit procedures, results and information relied upon:

- Inquired with management to determine whether the information to identify and communicate with Booking.com includes a specification of the official language(s) of the Member States used for communication; the information includes at least one of the official languages of the Member State in which Booking.com has its main establishment (or where its legal representative resides/is established).
- Concluded that the management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Inspected Booking.com's website/ mobile application to ascertain the availability of information on the single point of contact and the languages for communication with the point of contact throughout the Examination Period.
  - b. Observed that the languages used for communication are broadly understood by the largest number of possible Union citizens (English), as well as the official language of the Member State in which the provider of intermediary services has its main establishment or where its legal representative resides or is established (Dutch).
  - c. Made inquiries at the end of the Examination Period with management and confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted until the end of the Examination Period.

### Conclusion:

Positive.

In our opinion, Booking.com complied with Obligation 11(3) during the Examination Period, in all material respects.

### Recommendations on specific measures:

### Recommended timeframe to implement specific measures:

Not applicable

Not applicable

## Art. 12 DSA - Points of contact for recipients of services

### Obligation:

### Audit criteria:

### Materiality threshold:

12(1)

Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com has:

- Designated a single point of contact to enable service recipients to communicate directly and rapidly with it, by electronic means and in a user-friendly manner.
- Allowed Recipients of the service to choose the means of communication, which do not solely rely on automated tools.

#### Definitions and Benchmarks:

- **Single point of contact:** Help Center.
- **Directly and Rapidly:** Help Center section that is directly accessible from Booking.com's website homepage and facilitates a rapid communication with the Company.
- **Electronic Means of communication:** Means listed on the 'Help Center' section of Booking.com's website.
- **User-friendly manner:** Content available on the Help Center section of the website.

Due to the nature of the Obligation, no materiality threshold has been applied.

### Audit procedures, results and information relied upon:

- Inquired with management to ascertain that Booking.com has designated a single point of contact that recipients can communicate with directly and rapidly, by electronic means and in a user-friendly manner.
- Concluded that the management has processes in place to meet audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Inspected Booking.com's website/ mobile website/mobile application to ascertain that Booking.com designated a single point of contact to enable its recipient of service to communicate directly and rapidly with it, by electronic means and in a user-friendly manner.
  - b. Observed that the single point of contact is an online webpage provided by Booking.com on the 'Help Center' section of the website and the recipients of the service are allowed to choose the means of communication, which do not solely rely on automated tools.
  - c. Based on the inspection of requests submitted during the Examination Period, change logs and monitoring documentation, we noted that the single point of contact was easily identifiable and accessible on the platform throughout the Examination Period.
  - d. Made inquiries at the end of the Examination Period with management and confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted until the end of the Examination Period.

### Conclusion:

Positive.

In our opinion, Booking.com complied with Obligation 12(1) during the Examination Period, in all material respects.

### Recommendations on specific measures:

### Recommended timeframe to implement specific measures:

Not applicable

Not applicable

## Art. 12 DSA - Points of contact for recipients of services

| Obligation: | Audit criteria:  | Materiality threshold:  |
|-------------|--|---|
| 12(2)       | Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com has made public and easily accessible the up-to-date information for recipients of the service to easily identify and communicate with its single points of contact. | Due to the nature of the Obligation, no materiality threshold has been applied. |

### Definitions and Benchmarks:

- **Easily accessible:** Content available on "Contact Customer Service" section of the website.
- **Easily identify:** Help Center section on the platform homepage.
- **Single point of contact:** Defined in Obligation 12(1).

### Audit procedures, results and information relied upon:

- Inquired with management about the communication channels to enable the recipients of service to communicate with the single points of contact.
- Concluded that the management has processes in place to meet audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Inspected Booking.com's website/mobile website/mobile application to ascertain that Booking.com designated a single point of contact to enable its recipients of the service to communicate directly and rapidly with it, by electronic means and in a user-friendly manner.
  - b. Observed that the single point of contact is an online webpage provided by Booking.com on the 'Help Center' section of the website. We observed that Booking.com has made the information publicly available and easily accessible for the recipients of the service, allowing them to effortlessly identify and communicate with its single point of contact.
  - c. Based on the inspection of requests submitted during the Examination Period, change logs and monitoring documentation, we noted that the single point of contact was easily identifiable and accessible on the platform throughout the Examination Period.
  - d. Made inquiries at the end of the Examination Period with management and confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted until the end of the Examination Period.

### Conclusion:

Positive.

In our opinion, Booking.com complied with Obligation 12(2) during the Examination Period, in all material respects.

### Recommendations on specific measures:

### Recommended timeframe to implement specific measures:

Not applicable

Not applicable

| Obligation: | Audit criteria:  | Materiality threshold:  |
|-------------|--|---|
| 14(1)       | <p>Processes, systems and/or controls are appropriately designed and operated to ensure Booking.com includes in its terms and conditions:</p> <ul style="list-style-type: none"> <li>information on any restrictions that it imposes in relation to the use of its service in respect of information provided by the recipients of the service.</li> <li>information mentions policies, procedures, measures and tools used for the purpose of content moderation (including algorithmic decision-making and human review) and rules of procedure of the internal complaint handling system, as applicable.</li> <li>information is set out in clear, plain, intelligible, user-friendly and unambiguous language, that it is publicly available in an easily accessible section of the platform, and in a machine-readable format.</li> </ul> | Due to the nature of the Obligation, no materiality threshold has been applied. |

**Definitions and Benchmarks:**

- **Clear and Unambiguous:** Based on Internal UX Quality Standards.
- **Easily accessible:** Content available on "terms and conditions" section of Booking.com's website.
- **Machine Readable:** HTML/Java webpage format.
- **Plain, Intelligible language:** Based on Internal UX Quality Standards.
- **User-friendly:** Based on Internal UX Quality Standards.

**Audit procedures, results and information relied upon:**

- Inquired with management about the terms and conditions (T&Cs) to ensure that the terms and conditions have been made public, are easily accessible and in a machine-readable format. Further, inspected company's documentation to ascertain that the published Terms and Conditions ("T&Cs") have been written in a manner that is "clear", "plain", "intelligible", "user-friendly" and "unambiguous".
- Concluded that the management has processes in place to meet audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - Inspected the Booking.com's and Rentalcars.com's Terms and Conditions and noted that it included information on any restrictions that Booking.com imposed in relation to the use of their service in respect of information provided by the recipients of the service. We further inspected for information relating to the policies, procedures, measures and tools used for the following areas:
    - Content moderation: The content moderation process is outlined in the 'Content actions' webpage and included the following procedures and policies: content verification and enforcement, appealing a moderation decision, the appeal process, reporting content on Booking.com, and enforcement procedures. We noted that content moderation is done in accordance with the restrictions outlined in the content standards and content guidelines.
    - Algorithmic decision-making and human review: The process is described under the 'Content verification and enforcement' section of the 'Content actions' webpage. It is clearly outlined that the first round of moderation is performed by machine learning algorithms. When content is not approved, the content is routed to moderators for further review.
    - The internal complaint handling system: The process is outlined in the Terms and Conditions under 'A15. What if something goes wrong?' of the 'A. All Travel Experiences' section. It described how to reach out to Customer Service, the specific complaint mechanisms, the information that will be required and the complaint will be handled. Further, the process for regions with different/additional complaint handling mechanisms is outlined.
  - Inspected that the T&Cs were easily accessible on the Booking.com and Rentalcars.com platforms. We inspected that it was easy to navigate and determined the following:
    - the information within T&Cs was public, easily accessible and in machine readable format; and
    - the information within T&Cs was set out in clear, plain, intelligible, user-friendly and unambiguous language.
  - Inspected the changes and the monitoring tool for the T&Cs and confirmed that the T&Cs were available throughout the Examination Period and that there were no significant outages to the platforms during the Examination Period.

- d. Verified that the T&Cs were updated only once during the Examination Period which was in 31 May 2025 by visiting the Booking.com platform. Based on confirmation with management and inspection of T&Cs, we noted that there were no significant changes as it relates to 14(1). Further, there were no changes to the T&Cs for Rentalcars.com during the Examination Period.

**Conclusion:**

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Positive.

In our opinion, Booking.com complied with Obligation 14(1) during the Examination Period, in all material respects.

**Recommendations on specific measures:**

**Recommended timeframe to implement specific measures:**

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Not applicable

Not applicable

## Art. 14 DSA – Terms and conditions

| Obligation: | Audit criteria:  | Materiality threshold:  |
|-------------|--|---|
| 14(2)       | Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com informs recipients of the service of any significant change to the terms and conditions. | Due to the nature of the Obligation, no materiality threshold has been applied. |

### Definitions and Benchmarks:

- **Significant change:** Any change other than minor editorial changes to the T&Cs that enhance presentation.

### Audit procedures, results and information relied upon:

- Inquired with management to ascertain that Booking.com informs recipients of the service of any significant change to the T&Cs.
- Concluded that the management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Noted that the Booking.com T&Cs had changed once on 31 May 2025 during the Examination Period. We corroborated this by visiting the Booking.com platform where we noted that the T&Cs was last updated on 31 May 2025.
  - b. Per inquiry with management and inspection of the Booking.com platform, we noted that there was only one instance of significant change that happened in the Examination Period. As defined in the Booking.com benchmarks terms definitions "Significant change" means Booking.com informs recipients of service of all changes to its T&Cs, in accordance with applicable EU regulations.
  - c. To further understand the nature of the change, we obtained a red/pink line version of T&Cs and noted that the changes shown through a redline strikethrough were the changes related to the annual cycle update in the terms and conditions and the changes shown through a pink line strikethrough were the changes related to DSA in the T&Cs. The users of Booking.com platform were notified about the change in T&Cs as and when the revised T&C's were published in the online platform.
  - d. Noted that the Rentalcars.com platform T&Cs had not changed since December 22, 2023. We corroborated this by visiting the Rentalcars.com platform. We directly obtained evidence of last date of T&Cs update on 31 March 2025 and 23 June 2025 from the platform which showed that T&Cs was last updated on 22 December 2023 and there were no changes during the Examination Period.

### Conclusion:

Positive.

In our opinion, Booking.com complied with Obligation 14(2) during the Examination Period, in all material respects.

### Recommendations on specific measures:

Not applicable

### Recommended timeframe to implement specific measures:

Not applicable

## Art. 14 DSA – Terms and conditions

### Obligation:

### Audit criteria:

### Materiality threshold:

14(4)

Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com acts in a diligent, objective and proportionate manner when applying and enforcing restrictions to the use of its service, with due regard to the rights and legitimate interests of all parties involved (including the fundamental rights of recipients of the service, such as the freedom of expression, freedom and pluralism of the media, and other fundamental rights and freedoms as enshrined in the Charter).

Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above.

#### Definitions and Benchmarks:

- **Proportionate manner:** in line with the policies and guidelines within Booking.com's Moderation Knowledge Base.
- **Diligent:** in line with the policies and guidelines contained within the Booking.com Moderation Knowledge Base.
- **Objective:** in line with the policies and guidelines contained within the Booking.com Code of Conduct.

### Audit procedures, results and information relied upon:

- Inquired with management about their policies and procedures to ensure a diligent, objective and proportionate approach to applying and enforcing the restrictions referred to in Obligation 14(1) and 14(4).
- Concluded that the management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Per inquiry with management and inspection of T&Cs, we noted that the enforcement of restrictions referred from 14(1) around content moderation could potentially result into warnings and/or suspension of user accounts. Therefore, we tested this Obligation by leveraging the testing procedures performed at Obligations 17(1) – 17(4) and 23(1) – 23(4).
  - b. Through our testing of Articles 17 and 23, we ascertained that Booking acted in a diligent, objective and proportionate manner when applying and enforcing restrictions to the use of its service through content moderation, with due regard to the rights and legitimate interests of all parties involved (including the fundamental rights of recipients of the service, such as the freedom of expression, freedom and pluralism of the media, and other fundamental rights and freedoms as enshrined in the Charter).
  - c. Made inquiries at the end of the Examination Period with management and confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted until the end of the Examination Period.

### Conclusion:

Positive.

In our opinion, Booking.com complied with Obligation 14(4) during the Examination Period, in all material respects.

### Recommendations on specific measures:

### Recommended timeframe to implement specific measures:

Not applicable

Not applicable

## Art. 14 DSA – Terms and conditions

### Obligation:

### Audit criteria:

### Materiality threshold:

14(5)

Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com provides recipients of the service with a concise, easily-accessible and machine-readable summary of the terms and conditions, including the available remedies and redress mechanisms, in a clear and unambiguous language.

Due to the nature of the Obligation, no materiality threshold has been applied.

#### Definitions and Benchmarks:

- **Easily accessible:** Content available on "terms and conditions" section of Booking.com's platform.
- **Machine Readable:** HTML/Java webpage format.
- **Concise:** Based on internal UX Quality Standards.
- **Clear and Unambiguous:** Based on Internal UX Quality Standards.

### Audit procedures, results and information relied upon:

- Inquired with management to ascertain the availability and accessibility of the T&Cs throughout the Examination Period.
- Concluded that the management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Reviewed the location and availability/accessibility of the T&Cs and confirmed that the T&Cs page was available at the homepage of the Booking.com's and Rentalcars.com's desktop website, mobile website and mobile application and did not require any registration or formality to access.
  - b. As defined in the Booking.com benchmarks terms definitions "easily accessible" means any content that users can readily find and access. Through the inspection of Booking.com's and Rentalcars.com's platforms, we ascertained that the T&Cs were accessible in a manner that users of the platform were able to readily find them.
  - c. Inspected the T&Cs on the Booking.com's and Rentalcars.com's desktop website, mobile website, mobile application and the printable T&C document (extracted from the website) to ensure both were machine readable.
  - d. As defined in the Booking.com benchmarks terms definitions "machine-readable" refers to the HTML/Java webpage format. Through inspection of the Booking.com's platform, we ascertained that the T&Cs were presented at the homepage of the Booking.com platform in the HTML format.
  - e. Inspected the changes and the monitoring tool for the T&Cs to confirm the T&Cs were available throughout the Examination Period. We also inspected the dashboard and confirmed there were no significant outages or issues during the Examination Period and the platforms were available throughout the period.

### Conclusion:

Positive.

In our opinion, Booking.com complied with Obligation 14(5) during the Examination Period, in all material respects.

### Recommendations on specific measures:

### Recommended timeframe to implement specific measures:

Not applicable

Not applicable

## Art. 14 DSA – Terms and conditions

### Obligation:

### Audit criteria:

### Materiality threshold:

14(6)

Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com publishes its terms and conditions in the official languages of all EU Member States in which it offers its services.

Due to the nature of the Obligation, no materiality threshold has been applied.

### Definitions and Benchmarks:

- None

### Audit procedures, results and information relied upon:

- Inquired with management to ascertain that Booking.com publishes its terms and conditions in the official languages of all EU Member States in which it offers its services.
- Concluded that the management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. The Digital Services Act (DSA) is an EU regulation that applies to 27 countries that are part of the European Union. These countries are: Austria, Belgium, Bulgaria, Croatia, Cyprus, Czechia, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain and Sweden. Within these European Union member countries, there are 24 official languages (these being Bulgarian, Croatian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Irish, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovene, Spanish, Swedish). As of April 2025, we observed and noted in the Booking.com platform, all the 24 official languages were listed and the T&Cs were available in these languages. However, we observed and noted in the Rentalcars.com platform that T&Cs were published in all the 24 official languages except for Irish and Maltese. This was concluded to be immaterial finding, since the T&Cs were published in English, which is also one of the official languages for Ireland and Malta.
  - b. As documented in Obligation 14(2), we noted that for Booking.com platform there was a change in the T&Cs as of 31 May 2024, the last day of the Examination Period while for Rentalcars.com platform, there were no changes to T&Cs during the Examination Period. Despite the change to the T&Cs for Booking.com's platform, we noted that they were still published in all the 24 official languages.
  - c. As documented in Obligation 14(5), we noted there were no significant instances of T&C page outages for the platforms in the monitoring tool and were available throughout the Examination Period.
  - d. Made inquiries at the end of the Examination Period with management and confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted until the end of the Examination Period.

### Conclusion:

Positive with comments.

In our opinion, Booking.com complied with Obligation 14(6) during the Examination Period, in all material respects.

### Recommendations on specific measures:

### Recommended timeframe to implement specific measures:

We recommend that Booking.com should consider translating the T&Cs in the Irish and Maltese languages for Rentalcars.com platform. 27 February 2026.

**Obligation:**

**Audit criteria:**

**Materiality threshold:**

15(1)

To ensure that Booking.com makes publicly available, in a machine-readable format and in an easily accessible manner, at least once a year, clear, easily comprehensible reports on any content moderation that it engaged in during the relevant period. To ensure that these reports include information on the following (when applicable):

- a. The number of orders received from Member States' authorities, including orders issued in accordance with DSA Articles 9 and 10, categorised by the type of illegal content concerned, the Member State issuing the order, and the median time needed to inform the authority issuing the order, or any other authority specified in the order, of its receipt, and to give effect to the order;
- b. Publication by Booking.com of the number of notices submitted in accordance with DSA Article 16, categorised by the type of alleged illegal content concerned, the number of notices submitted by trusted flaggers, any action taken pursuant to the notices by differentiating whether the action was taken on the basis of the law or the Booking.com terms and conditions, the number of notices processed by using automated means and the median time needed for taking the action;
- c. Meaningful and comprehensible information about the content moderation engaged in at Booking.com's own initiative, including the use of automated tools, the measures taken to provide training and assistance to persons in charge of content moderation, the number and type of measures taken that affect the availability, visibility and accessibility of information provided by the recipients of the service and the recipients' ability to provide information through the service, and other related restrictions of the service; the information reported shall be categorised by the type of illegal content or violation of the Booking.com terms and conditions, by the detection method and by the type of restriction applied;
- d. The number of complaints received through the internal complaint-handling systems in accordance with the Booking.com's terms and conditions and, in accordance with DSA Article 20, the basis for those complaints, decisions taken in respect of those complaints, the median time needed for taking those decisions and the number of instances where those decisions were reversed;
- e. Any use made of automated means for the purpose of content moderation, including a qualitative description, a specification of the precise purposes, indicators of the accuracy and the possible rate of error of the automated means used in fulfilling those purposes, and any safeguards applied.

Materiality considerations are driven by both our sampling methodology and assessment of quantitative disclosures. Refer to the "Materiality" explanation above.

**Definitions and Benchmarks:**

- None

**Audit procedures, results and information relied upon:**

- Inquired with management to ascertain that Booking.com makes publicly available, in a machine-readable format and in an easily accessible manner, at least once a year, clear, easily comprehensible reports on any content moderation that it engaged in during the relevant period and ensures that these reports include certain specified information.
- Concluded that management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures (set out against each of (a) to (e) of Obligation 15(1)):
  - a. Audit procedures, results and information relied upon:
    - Reviewed the publicly available transparency reports from the Booking.com website, covering the periods 1 March 2024 – 31 August 2024 and 01 September 2024 – 28 February 2025 and performed testing on the supporting documentation of each disclosure reported in these transparency reports.
    - Noted that the transparency reports contained details of the number of orders received to act against illegal content, the number of orders to provide information, median time to inform the authority of the receipt of the order to act against illegal content, and median time to give effect to the order to act against illegal content.
    - Obtained the number of orders categorised by type of illegal content, the number of orders to provide information, the median time to inform the authority of the receipt of the order to act against illegal content, and the median time to give effect to the order to act against illegal content by Booking.com. We noted that there were material discrepancies on the number of orders to act against illegal content, the number of orders to provide information and the median time to give effect to the order to act against illegal content.
  - b. Audit procedures, results and information relied upon:
    - Reviewed the publicly available transparency reports from Booking.com website, covering the periods 01 March 2024 – 31 August 2024 and 01 September 2024 – 28 February 2025, and performed testing on the supporting documentation of each disclosure reported in these transparency reports.
    - Noted that the transparency reports contained details of the number of notices received, median time to take action on the basis of the notice, number of notices submitted by the trusted flaggers, number of actions taken on the basis of law and number of actions taken on the basis of the terms and conditions of service.
    - Based on the evidence provided by Booking.com about the number of notices received, median time to take action on the basis of the notice, number of actions taken on the basis of law and number of actions taken on the basis of the terms and conditions of service, we noted that there were no discrepancies in the disclosures.
    - To support the completeness of the population for the disclosures related to the number of notices received, the median time to take action based on a notice, the number of notices submitted by Trusted Flaggers, the number of actions taken based on law, and the number of actions taken based on the terms and conditions of service, we reviewed the supporting screenshots provided. It was noted that all notices received during the Examination Period were accurately captured and we were able to gain comfort over the completeness of the underlying notices population.
  - c. Audit procedures, results and information relied upon:
    - Reviewed the publicly available transparency reports from Booking.com website, covering the periods 01 March 2024 – 31 August 2024 and 01 September 2024 – 28 February 2025, and performed testing on the supporting documentation of each disclosure reported in these transparency reports.
    - Noted that the transparency reports contained details of the number of items moderated, number of items detected solely using automated means, number of restrictions imposed and categories of moderated items.
    - Based on the evidence provided by Booking.com, it was noted that there were material discrepancies between the numbers of restrictions reported in the transparency report and those generated during our testing.
    - Clarified and confirmed that this discrepancy occurred due to the use of a different regional filter (EU vs EEA) when running the query for the Transparency Report. As a result, some reviews were incorrectly categorised under non-Europe instead of Europe.
  - d. Audit procedures, results and information relied upon:
    - Reviewed the publicly available transparency reports from Booking.com website, covering the periods 01 March 2024 – 31 August 2024 and 01 September 2024 – 28 February 2025, and performed testing on the supporting documentation of each disclosure reported in these transparency reports.
    - Noted that the transparency report included details regarding the number of complaints submitted through the internal complaints mechanism, the number of restrictions upheld as a result of an internal complaint, the number of restrictions reversed as a result of an internal complaint, and the median time for decisions on internal complaints. Additionally, the same section of the transparency report disclosed information on the number of decisions submitted to out-of-court dispute settlement bodies, complaints based on procedural grounds, and complaints regarding the interpretation of illegality or incompatibility. However, these were all reported as zero, as no such instances occurred during the transparency reports period.

- Based on the testing performed by extracting the relevant figures from the internal complaint system and comparing them with the numbers disclosed in the transparency reports, we noted that there no discrepancies in these figures.
  - To validate the completeness and accuracy of the exported data, we reviewed the queries executed during the live walkthroughs and confirmed that the filters and parameters applied were appropriate and accurate.
- e. Audit procedures, results and information relied upon:
- Reviewed the publicly available transparency reports from Booking.com website, covering the periods 01 March 2024 – 31 August 2024 and 01 September 2024 – 28 February 2025, and performed testing on the supporting documentation of each disclosure reported in these transparency reports.
  - Noted that the transparency reports included details regarding any use made of automated means for the purpose of content moderation, including a qualitative description, a specification of the precise purposes, indicators of the accuracy and possible rate of error of the automated means used in fulfilling those purposes, and any safeguards applied.
  - Based on the testing performed by inspection of the evidence provided for the disclosures, we reviewed the qualitative disclosure related to the use made of automated means for the purpose of content moderation. For these models, we received the corresponding performance metrics for accuracy rates. However, based on further investigation and reperformance of the calculation of the rates according to the guidelines provided by Booking.com, it was noted that the reported figures for transparency report covering period 1 March 2024 – 31 August 2024 included material discrepancies.
- Discrepancies were identified for 3 out of 5 sub Obligations. These discrepancies were higher than the established materiality threshold of 5%, and the figures published in the transparency reports were inaccurate.

Negative.

In our opinion, because of the significance of the material non-compliance described in the above section, Booking.com has not complied with Obligation 15(1) during the Examination Period, in all material respects.

**Recommendations on specific measures:**

**Recommended timeframe to implement specific measures:**

We recommend that 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.

27 February 2026.

To address this, we recommend that Booking.com considers:

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 Obligation 15(1) transparency report. This should include mechanisms to flag and resolve any discrepancies before data is finalised 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.

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

### Art. 16 DSA – Notice and action mechanisms

| Obligation: | Audit criteria:   | Materiality threshold:  |
|-------------|---|---|
| 16(1)       | <p>Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com puts mechanisms in place:</p> <ul style="list-style-type: none"><li>To allow any individual or entity to notify it of the presence on the Booking.com service of specific items of information that the individual or entity considers to be illegal content.</li><li>Mechanisms that are easy to access and user-friendly and allow for the submission of notices exclusively by electronic means.</li></ul> <p><b>Definitions and Benchmarks:</b></p> <ul style="list-style-type: none"><li><b>Electronic means of communication:</b> Webforms.</li><li><b>Easy to access:</b> Reporting form available on the "Content Actions" section of the Content Guidelines and Reporting page.</li><li><b>User-friendly:</b> Reporting form available on "Content Actions" section of Content Guidelines and Reporting page is designed in line with Booking.com's UX standards.</li></ul> | Due to the nature of the Obligation, no materiality threshold has been applied. |

#### Audit procedures, results and information relied upon:

- Inquired with management about the mechanisms in place to allow individuals or entities to notify Booking.com about potential illegal content.
- Concluded that the management has processes in place to meet the audit criteria. As we noted that control(s) to ensure compliance with the specified requirements were not designed and implemented during the Examination Period, we performed the following substantive audit procedures:
  - Understood that Booking.com has a reporting form available where users can report illegal content on the Booking.com website. The reporting form is located on the Content Actions webpage, which is easy to access and user-friendly, and allows for the submission of notices exclusively by electronic means and is in line with the Booking.com benchmark.
  - The reporting form is hosted on a third-party customer service solution tool. From the time a user clicks the link to create a new report until the submission of the report, the entire process is operated in this tool, and a new ticket is automatically created. The reporting form went live on the 24th of August 2023 and has been operational throughout the Examination Period.
  - When a new report of illegal content is submitted, Booking.com is notified and can perform actions on the request through the tool.
  - The user receives an automatic reply confirming that the request has been received and the responsible team is working on it.
  - Booking.com can communicate internally about the report through the system or respond publicly to the user who submitted the report. All processes and message exchanges are conducted using macros configured and stored in the system.
  - Additionally, upon inspecting the ticket logs obtained from the system, we noted that tickets related to notices submitted by users through all access points were created consistently throughout the Examination Period.
- Based on the results of the substantive procedures described above, no exceptions were noted. However, we noted the following items from our procedures which we deemed not to lead to material non-compliance with the audit criteria:
  - There are no formalised and measurable controls mapped for changes to the notice form template, configurations, and settings of the tool.

#### Conclusion:

Positive with comments.

In our opinion, Booking.com complied with Obligation 16(1) during the Examination Period, in all material respects.

#### Recommendations on specific measures:

While Booking.com has a process in place for raising notices to the individual or entity, we recommend that Booking.com implements change management controls in relation to the notice form template, configurations, and settings.

#### Recommended timeframe to implement specific measures:

27 February 2026.

**Obligation:**

**Audit criteria:**

**Materiality threshold:**

|                     |  |  |
|---------------------|--|--|
| <p><b>16(2)</b></p> | <p>Processes, systems and/or controls are appropriately designed and operated to ensure that the:</p> <ul style="list-style-type: none"> <li>• Mechanisms referred to in DSA Obligation 16(1) facilitate the submission of sufficiently precise and adequately substantiated notices.</li> <li>• Booking.com takes the necessary measures to enable and to facilitate the submission of notices containing all of the following elements:             <ul style="list-style-type: none"> <li>a. a sufficiently substantiated explanation of the reasons why the individual or entity alleges the information in question to be illegal content;</li> <li>b. a clear indication of the exact electronic location of that information, such as the exact URL or URLs, and, where necessary, additional information enabling the identification of the illegal content adapted to the type of content;</li> <li>c. the name and email address of the individual or entity submitting the notice, except in the case of information considered to involve one of the offences referred to in Articles 3 to 7 of Directive 2011/93/EU;</li> <li>d. a statement confirming the bona fide belief of the individual or entity submitting the notice that the information and allegations contained therein are accurate and complete.</li> </ul> </li> </ul> | <p>Due to the nature of the Obligation, no materiality threshold has been applied.</p> |
|---------------------|--|--|

**Definitions and Benchmarks:**

- Sufficiently precise and adequately substantiated: Reporting form available on “Content Actions” section of Content Guidelines and Reporting page provides users with the possibility to provide details of the subject matter of the notice.

**Audit procedures, results and information relied upon:**

- Inquired with management about the mechanisms in place to allow individuals or entities to notify about potential illegal content and to facilitate the submission of sufficiently precise and adequately substantiated notices.
- Concluded that the management has processes in place to meet the audit criteria. As we noted that control(s) to ensure compliance with the specified requirements were not designed and implemented during the Examination Period, we performed the following substantive audit procedures:
  - a. Reviewed the Booking.com reporting form and confirmed it allows individuals or entities to submit sufficiently precise and adequately substantiated notices in line with the Booking.com benchmark, where all required elements (i.e. explanation of the illegal content, URL location, reporter's contact information, and a confirmation statement) were present and appropriately labelled within the form interface throughout the Examination Period. In particular:
    - Explanation section – There is a field labelled "Substantiated explanation of the illegal content" in the form. Here the user is required to provide as much detail as possible about the content and explain why it may be illegal.
    - URL section – This part of the form includes a field called "Electronic location of the illegal content". Users need to input the exact location from the website where they believe illegal content is present.
    - Name and email address – There is a field labelled "Your email address" in the form.
    - Confirmation – At the end of the form, there is a tick box option that states "I confirm that the information and allegations in the notice are accurate and complete".
- Based on the results of the substantive procedures described above, no exceptions were noted. However, we noted the following items from our procedures which we deemed not to lead to material non-compliance with the audit criteria: There are no formalised and measurable controls mapped for changes to the notice form template, configurations, and settings of the tool.

**Conclusion:**

Positive with comments.

In our opinion, Booking.com complied with Obligation 16(2) during the Examination Period, in all material respects.

**Recommendations on specific measures:**

**Recommended timeframe to implement specific measures:**

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Refer to the recommendations above in "Obligation 16(1)" for details.

Refer to the recommended timeframe to implement specific measures section above in "Obligation 16(1)" for details.

## Art. 16 DSA – Notice and action mechanisms

### Obligation:

### Audit criteria:

### Materiality threshold:

16(4)

To ensure that, in case of notices that contain the electronic contact information of the individual or entity that submitted it, Booking.com sends a confirmation of receipt of the notice to that individual or entity, at time of submission of the form.

Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above.

#### Definitions and Benchmarks:

- **Undue delay:** Confirmation of receipt of a notice is automatically sent to the individual or entity, when the notice is submitted to Booking.com.

### Audit procedures, results and information relied upon:

- Inquired with management about the confirmation of receipt of the notice to the individual or entity, at time of submission of the form, in case of notices that contain the electronic contact information.
- Confirmed the existence of a reporting form on the Booking.com platform. It was established that upon submission of a notice via this form, including electronic contact information, a ticket is created, and an automated confirmation is sent from the third-party system to the reporting individual/entity.
- Concluded that the management has processes in place to meet the audit criteria. As we noted that control(s) to ensure compliance with the specified requirements were not designed and implemented during the Examination Period, we performed the following substantive audit procedures:
  - a. The automated confirmation functionality was reviewed by examining system configurations and rules. It was confirmed as operational throughout the Examination Period, with confirmations sent without undue delay, meeting Booking.com benchmarks.
  - b. performed the following procedures to evaluate the completeness and accuracy of the information provided by the audited provider in relation to the use of systems and services provided by third-party vendors:
    - Obtained third-party assurance reports for the relevant systems covering the Examination Period and examined the report to identify any exceptions.
    - Confirmed the number of users with administrative user rights, the process around restrictions for deletion of tickets/logs, the sequential numbering of tickets, the data input test to evaluate the workflow and generation of audit logs.
- Based on the results of the substantive procedures described above, no exceptions were noted. However, we noted the following items from our procedures which we deemed not to lead to material non-compliance with the audit criteria:
  - a. There are no formalised and measurable controls mapped for changes to the notice form template, configurations, and settings of the tool.

### Conclusion:

Positive with comments.

In our opinion, Booking.com complied with Obligation 16(4) during the Examination Period, in all material respects.

### Recommendations on specific measures:

### Recommended timeframe to implement specific measures:

Refer to the recommendations above in "Obligation 16(1)" for details.

Refer to the recommended timeframe to implement specific measures section above in "Obligation 16(1)" for details.

**Obligation:**

**Audit criteria:**

**Materiality threshold:**

16(5)

To ensure that Booking.com notifies, without undue delay, the individual or entity referred to in DSA Obligation 16(4) of its decision in respect of the information to which the notice relates, providing information on the possibilities for redress in respect of that decision.

Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above.

**Definitions and Benchmarks:**

- **Undue delay:** Confirmation of the decision in respect of a notice is sent to the notifier within 10 working days from when the notice was received, except in instances where inputs from other teams is required. For these cases, the timeline is within 30 working days from when the notice was received.

**Audit procedures, results and information relied upon:**

- Inquired with management about the notifications, without undue delay, to the individual or entity referred to in DSA Obligation 16(4) of its decision in respect of the information to which the notice relates, providing information on the possibilities for redress in respect of that decision.
- Concluded that management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
- Conducted a review of the entire process, from the moment a user submits the reporting form for illegal content to the point where Booking.com reviews and sends a response back to the user. Additionally, it was noted that if a user disagrees with the decision received from Booking.com regarding their submitted request, Booking.com provides information on the possibilities for redress in respect of that decision.
- Based on Booking.com's benchmarks we noted the average time to process a notice is 10 days, in case of certain cases (if it requires involvement from different teams like fraud/legal) it could be up to 30 days.
- Reviewed a sample of notices and identified that whilst Booking.com notified without undue delay the user or entities about their decision on a number of notices, it did not notify users or entities without delay for some other notices.
- Based on inquiries with the Booking.com management and inspection of supporting documentation, we noted that a number of notices remain open/on hold exceeding the defined benchmark and the materiality threshold considerations. We noted that in some cases the involvement of other departments is required, however the period is more than the 30 days benchmark.
- Based on our performed procedures we noted Booking.com did not comply with the undue delay benchmark for 7 out of 30 selected samples and thus did not meet all the requirements for this specified Obligation during the Examination Period.

**Conclusion:**

Negative.

In our opinion, because of the significance of the material non-compliance described in the above paragraph, Booking.com has not complied with Obligation 16(5) during the Examination Period, in all material respects.

**Recommendations on specific measures:**

**Recommended timeframe to implement specific measures:**

We recommend that 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 Examination Period is met.

27 February 2026.

**Obligation:**

**Audit criteria:**

**Materiality threshold:**

16(6)

To ensure that a decision is made on the notices received from users about allegedly illegal content in a timely manner, and that moderators followed the guidelines included in the applicable policies, thus confirming the moderating process is performed in a diligent, non-arbitrary and objective manner. To ensure that, where Booking.com uses automated means for that processing or decision-making, it includes information on such use in the notification referred to in DSA Obligation 16(5).

Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above.

**Definitions and Benchmarks:**

- **Timely:** Within 10 working days from when the notice was received, except in instances where inputs from other teams/team members is required. For these cases, the timeline is within 30 working days from when the notice was received.
- **Diligent:** In line with the policies and guidelines contained within the Booking.com Moderation Knowledge Base.
- **Non-arbitrary:** In line with the Booking.com "Content Guidelines and Conflicts of Interest Policy".
- **Objective:** Analysis performed in accordance with Content Integrity internal policies and procedures designed to ensure an independent and unbiased approach for the notice handling process.

**Audit procedures, results and information relied upon:**

- Inquired with management about decisions made on the notices received from users about allegedly illegal content in line with management’s benchmark for ‘timely’, and reviewed that moderators followed the guidelines included in the applicable policies to confirm that the Moderation process was performed in a diligent, non-arbitrary and objective manner.
- Concluded that management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Conducted a review of the entire process, from the moment a user submits the reporting form for illegal content/illegal listing to the point where the Booking.com team sends a response back to the user and removes the content, if required.
  - b. Reviewed a sample of notices and identified that whilst Booking.com responded in a timely, diligent, non-arbitrary and timely manner on a number of notices, it did not process some other notices in a timely manner in line with management’s benchmark.
  - c. Based on inquiries and on inspection and understanding of the existing process, we noted there is no automated means for processing notices and there is a manual intervention from Booking.com to address the raised ticket/notice.
  - d. Based on our performed procedures we noted Booking.com did not comply with the timeliness benchmark for 7 out of 30 selected samples and thus did not meet all the requirements for this specified Obligation during the Examination Period.

**Conclusion:**

Negative.

In our opinion, because of the significance of the material non-compliance described in the above paragraph, Booking.com has not complied with Obligation 16(6) during the Examination Period, in all material respects.

**Recommendations on specific measures:**

**Recommended timeframe to implement specific measures:**

We recommend that 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 Examination Period is met.

27 February 2026.

## Art. 17 DSA – Statement of Reasons

### Obligation:

### Audit criteria:

### Materiality threshold:

17(1)

To ensure that Booking.com provides a clear and specific statement of reasons to any affected recipients of the service for any of the following restrictions imposed on the ground that the information provided by the recipient of the service recipient is illegal content or incompatible with the Booking.com terms and conditions:

Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above.

- a. any restrictions of the visibility of specific items of information provided by the recipient of the service, including removal of content, disabling access to content, or demoting content;
- b. suspension, termination or other restriction of monetary payments;
- c. suspension or termination of the provision of the service in whole or in part;
- d. suspension or termination of the recipient of the service's account.

#### Definitions and Benchmarks:

- None

### Audit procedures, results and information relied upon:

- Inquired with management about the Statement of Reasons ("SOR") provided to the recipient of services to ensure compliance with the audit criteria in 17(1)(a) - (d).
- Concluded that management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Inquired with management about the mechanisms in place at Booking.com whereby a restriction can be placed on user content and noted that Booking.com tracks these restrictions through three distinct channels.
  - b. Obtained and inspected internal documentation and ascertained that the Statement of Reasons (SOR) template provides for restrictions on the visibility of specific information items supplied to the recipient of the service. These restrictions include removal of content, disabling access to content, demotion of content, suspension, termination, or other limitation of monetary payments, suspension or termination of the service provision, in whole or in part and suspension or termination of the recipient's account.
  - c. Selected sample restrictions imposed through each of the above-mentioned channels and confirmed that, when a restriction was imposed, a SOR was issued in a timely manner, providing a clear and precise explanation for the restriction.
  - d. Performed the following procedures to evaluate the completeness of the information provided by the audited provider:
    - For the relevant systems and services provided by third-party vendors, obtained the third-party assurance reports covering the Examination Period and examined them to identify and assess impact of any exceptions on our audit procedures.
    - Confirmed the appropriateness of access for users with administrative user rights, the process around restrictions for deletion of tickets/logs, sequential numbering of tickets, generation of audit logs, the data input test to evaluate the workflow, and the completeness and accuracy of the data transfer process.
    - While no compliance deficiencies were identified in relation to this Obligation, the absence of formal controls to ensure the completeness of the underlying population of SORs used in testing and subsequent inability to design and perform suitable and sufficient alternative procedures to ascertain the completeness of the SOR population resulted in us being unable to conclude whether the audit provider materially complied with the Obligation.

### Conclusion:

Unable to form a conclusion for Obligation 17(1) during the Examination Period.

### Recommendations on specific measures:

### Recommended timeframe to implement specific measures:

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). Refer to "Controls over underlying data" section in Appendix 1 for details.

27 February 2026.

## Art. 17 DSA – Statement of Reasons

### Obligation:

### Audit criteria:

### Materiality threshold:

17(2)

To ensure that the control objective created by Booking.com in respect of DSA Obligation 17(1) only applies where the relevant electronic contact details are known to Booking.com, and that it applies at the latest from the date that the restriction is imposed, regardless of why or how it was imposed. To ensure that the same control objective does not apply where the information is deceptive high-volume commercial content.

Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above.

### Definitions and Benchmarks:

- **Deceptive high volume commercial content:** reviews submitted that contain fraudulent or misleading information; and listings for non-existent properties.

### Audit procedures, results and information relied upon:

- Inquired with management to ascertain that the items of illegal or incompatible content are communicated to users where the relevant electronic contact details are known within the SOR to comply with the audit criteria.
- Concluded that management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Inquired and noted that the content moderation team imposes a restriction on the content that violate Booking.com's policies and guidelines such as offensive or shocking content, non-stayed reservations, partner cancellations, spam and fake content, hate and discrimination etc.
  - b. Inspected that Booking.com has mechanisms in place to provide SORs, where the relevant electronic contact details are known, on the same date the restriction is imposed.
  - c. For the sample complaints selected in Obligation 17(1), confirmed that a clear and specific statement of reasons was provided where relevant electronic contact details were known and the SOR has been sent on the same day as the restriction was imposed.
  - d. To evaluate the accuracy of the information provided by the audited provider procedures were performed as part of the testing of Obligation 17(1).
  - e. While no compliance deficiencies were identified in relation to this Obligation, the absence of formal controls to ensure the completeness of the underlying population of SORs used in testing and subsequent inability to design and perform suitable and sufficient alternative procedures to ascertain the completeness of the SOR population resulted in us being unable to conclude whether the audit provider materially complied with the Obligation.

### Conclusion:

Unable to form a conclusion for Obligation 17(2) during the Examination Period.

### Recommendations on specific measures:

Refer to the recommendations above in "Obligation 17(1)" for details.

### Recommended timeframe to implement specific measures:

Refer to the recommended timeframe to implement specific measures section above in "Obligation 17(1)" for details.

**Obligation:**

**Audit criteria:**

**Materiality threshold:**

17(3)

To ensure that Booking.com's statements of reasons issued under Booking.com control objective for DSA Obligation 17(1) contain the following information:

- a. information on whether the decision entails either the removal of, the disabling of access to, the demotion of or the restriction of the visibility of the information, or the suspension or termination of monetary payments related to that information, or imposes other measures with regard to the information, and, where relevant, the territorial scope of the decision and its duration;
- b. the facts and circumstances relied on in taking the decision, including, where relevant, information on whether the decision was taken pursuant to a notice submitted in accordance with DSA Article 16 or based on voluntary own-initiative investigations and, where strictly necessary, the identity of the notifier;
- c. where applicable, information on the use made of automated means in taking the decision, including information on whether the decision was taken in respect of content detected or identified using automated means;
- d. where the decision concerns allegedly illegal content, a reference to the legal ground relied on and explanations as to why the information is considered to be illegal content on that ground;
- e. where the decision is based on the alleged incompatibility of the information with the Booking.com terms and conditions, a reference to the contractual ground relied on and explanations as to why the information is considered to be incompatible with that ground;
- f. clear and user-friendly information on the possibilities for redress available to the service recipient in respect of the decision, in particular, where applicable through internal complaint-handling mechanisms, out-of-court dispute settlement and judicial redress.

Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above.

**Definitions and Benchmarks:**

- **User-friendly:** actions that users need to perform are intuitive and resemble common digital experiences.
- **Automated means in taking the decision:** decision mechanisms that rely either solely or materially on algorithms and/or other technology information systems to take a decision.
- **Strictly necessary:** the identity of the notifier is irrelevant to the facts and circumstances relied on taking the decision. Booking.com currently does not mention the identity of the notifier in the report.
- **Disabling of access:** removal of access to the whole Booking.com platform content; user account is suspended.

**Audit procedures, results and information relied upon:**

- Inquired with management to ascertain that the Statement of Reasons (SOR) issued by Booking.com include information in compliance with the audit criteria.
- Concluded that management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Noted management has three distinct channels - Swimlane, Zendesk and Moderation UI through which an SOR is sent.
  - b. Noted that an SOR is issued to the recipient, and includes at least the information as outlined below:
    - The actual content of the SOR: the specific details it includes can vary based on the specific circumstances of each case.
    - Type of restriction imposed: The SOR template involves notifying the user about the rejection of their content, specifying details about suspensions, termination of monetary payment, or the territorial scope of the decision. and providing an option to appeal.
    - Facts and circumstances relied on to make the decision: The SOR includes the reason for rejection, which is based on the specific content guideline that the user's content has violated. The reason for rejection is specific to the type of guideline breached, such as "Hate, Discrimination or Harassment".
    - Whether automated means were used as part of making the decision: The SOR mentions that the content was initially detected as violating the guidelines by an automated system and then confirmed by a content moderator.
    - If the decision concerns allegedly illegal content: The template provides reasons for rejection based on various content guidelines including alleged illegal content.
    - If incompatible with the terms and conditions: The SOR mentions that the content does not meet specific content guidelines, which are part of the overall terms and conditions.
  - c. For the samples selected in the procedures to address Obligation 17(1), obtained and inspected the associated SOR and confirmed that each covers the required information within Obligation 17(3)(a) - 17(3)(f).
  - d. To evaluate the accuracy of the information provided by the audited provider, procedures were performed as part of testing Obligation 17(1).
  - e. While no compliance deficiencies were identified in relation to this Obligation, the absence of formal controls to ensure the completeness of the underlying population of SORs used in testing and subsequent inability to design and perform suitable and sufficient alternative procedures to ascertain the completeness of the SOR population resulted in us being unable to conclude whether the audit provider materially complied with the Obligation.

**Conclusion:**

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Unable to form a conclusion for Obligation 17(3) during the Examination Period.

**Recommendations on specific measures:**

Refer to the recommendations above in "Obligation 17(1)" for details.

**Recommended timeframe to implement specific measures:**

Refer to the recommended timeframe to implement specific measures section above in "Obligation 17(1)" for details.

**Obligation:**

**Audit criteria:**

**Materiality threshold:**

17(4)

To ensure that the information provided by Booking.com in accordance with DSA Article 17 is clear and easily comprehensible and as precise and specific as reasonably possible under the given circumstances. To ensure that the information is such as to reasonably allow the service recipient concerned to effectively exercise the possibilities for redress referred to in DSA Obligation 17(3), point (f).

Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above.

**Definitions and Benchmarks:**

- **Clear and easily comprehensible:** based on Booking.com internal UX Quality standards.
- **Effectively exercise:** ability to appeal and seek redressal.
- **Precise and specific as reasonably possible:** comprehensive statements of reasons including the facts and circumstances.
- **Reasonably allow:** the link to the 'appeal form', which allows recipients to exercise the possibilities for redress.

**Audit procedures, results and information relied upon:**

- Inquired with management to ascertain how they are satisfied that the information provided in the SOR meets Booking.com's definitions of "clear", "unambiguous" and "easily comprehensible" and that information within each SOR can be considered as precise and specific as reasonably possible under the circumstances.
- Concluded that management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Noted Booking.com has standard templates including a section for facts and circumstances, which are "clear", "unambiguous" and "easily comprehensible" as per the defined benchmarks and are used by content moderation teams.
  - b. For the each of the samples of restricted content items selected in the procedures to address Obligation 17(1), reviewed the information provided in the associated SOR and confirmed that the language used meets Booking's definitions of "clear", "unambiguous" and "easily comprehensible" and that the information within each SOR can, in our judgement, be considered as precise and specific as reasonably possible under the circumstances.
  - c. To evaluate the accuracy of the information provided by the audited provider, procedures were performed as part of testing Obligation 17(1).
  - d. While no compliance deficiencies were identified in relation to this Obligation, the absence of formal controls to ensure the completeness of the underlying population of SORs used in testing and subsequent inability to design and perform suitable and sufficient alternative procedures to ascertain the completeness of the SOR population resulted in us being unable to conclude whether the audit provider materially complied with the Obligation.

**Conclusion:**

Unable to form a conclusion for Obligation 17(4) during the Examination Period.

**Recommendations on specific measures:**

Refer to the recommendations above in "Obligation 17(1)" for details.

**Recommended timeframe to implement specific measures:**

Refer to the recommended timeframe to implement specific measures section above in "Obligation 17(1)" for details.

Obligation:

Audit criteria:

Materiality threshold:

18(1)

To ensure that, where Booking.com becomes aware of any information giving rise to a suspicion that a criminal offence involving a threat to the life or safety of a person (or persons) has taken place, is taking place or is likely to take place, it shall promptly inform the law enforcement or judicial authorities of the Member State (or Member States) concerned (either the one in which the offence is suspected to have taken/be taking place/be likely to take place, or the one where the suspected offender resides/is located, or the one where the victim of the suspected offence resides/is located), providing all relevant information available.

Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above.

**Definitions and Benchmarks:**

- **Threat to life or safety of a person:** in line with the policies and guidelines contained within the Booking.com's Trust & Safety taxonomy document.

**Audit procedures, results and information relied upon:**

- Inquired with management about how instances where Booking.com has become aware of information giving rise to a suspicion that a criminal offence involving a threat to the life or safety of a person or persons has taken place or is likely to take place during the Examination Period are recorded.
- Concluded that management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Inquired with the management about the criteria used to identify instances or cases that need to be reported to law enforcement or judicial authorities of the Member State.
  - b. Noted that from 1 June 2024 until 9 December 2024, Booking.com did not have a formal process in place to differentiate cases involving threats to the life or safety of a person. As a result, to identify any potential cases related to this Obligation for this period, Booking.com conducted a look-back analysis and extracted the data from the backup database.
  - c. Inspected the look back analysis and selected a sample of instances where Booking.com determined that cases were not related to Article 18 of the DSA and confirmed that they were appropriately categorised as non-Article 18 cases and no appropriate case was misrepresented.
  - d. Inspected sample instances where Booking.com has become aware of information giving rise to a suspicion that a criminal offence involving a threat to the life or safety of a person or persons has taken place, is taking place or is likely to take place during the Examination Period and ascertained that Booking.com has informed the relevant law enforcement and judicial authorities within the concerned Member State based on the location of the suspected offense, the offender's residence, or the victim's location. Additionally, assessed the information provided by Booking.com and confirmed that it was reasonably relevant to the suspicion and the notification was made in line with Booking.com's guidelines.
  - e. Inspected the new process implemented on 9 December 2024, which was operational until end of the Examination Period and selected a sample of instances where Booking.com has become aware of information giving rise to a suspicion that a criminal offence involving a threat to the life or safety of a person or persons has taken place, is taking place or is likely to take place.
  - f. Confirmed Booking.com has informed the relevant law enforcement and judicial authorities. Additionally, assessed the information provided by Booking.com and confirmed that it was reasonably relevant to the suspicion and the notification was made in line with Booking.com's guidelines.
  - g. To evaluate the completeness of the information provided by the audited provider (i.e., database with the records of tickets related to suspected criminal offences), the following procedures were performed as part of testing:
    - For the relevant systems/tools and services provided by third-party vendors, obtained the third-party assurance reports covering the Examination Period and examined them to identify and assess the impact of any exceptions on our audit procedures.
    - Confirmed the appropriateness of access for users with administrative user rights to the systems/tools, the process around restrictions for deletion of tickets, sequential numbering of tickets, the data input test to evaluate the workflow and completeness and accuracy of the data transfer process.

**Conclusion:**

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Positive

In our opinion, Booking.com complied with Obligation 18(1) during the Examination Period, in all material respects.

**Recommendations on specific measures:**

**Recommended timeframe to implement specific measures:**

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Not applicable

Not applicable

| Obligation: | Audit criteria:  | Materiality threshold:   |
|-------------|--|--|
| 18(2)       | To ensure that where Booking.com cannot identify with reasonable certainty the Member State concerned (either the one in which the offence is suspected to have taken/be taking place/be likely to take place, or the one where the suspected offender resides/is established, or the one where the victim of the suspected offence resides/is established), it informs the law enforcement authorities of either the Member State in which it is established, or inform Europol (or both), instead. | Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above. |

**Definitions and Benchmarks:**

- None

**Audit procedures, results and information relied upon:**

- Inquired with management about the identification and reporting by Booking.com of instances giving rise to a suspicion that a criminal offence involving a threat to the life or safety of a person.
- Concluded that management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - Inquired with management about the criteria used to identify instances or cases that need to be reported to law enforcement or judicial authorities where Booking.com cannot identify with reasonable certainty the concerned Member State. We confirmed that due to the nature of the platform, Booking.com maintains the establishment details for all providers listed on the platform. We inspected the selected samples for Obligation 18(1) and confirmed that for all instances raised during the Examination Period, the concerned Member State was identified. As Obligation 18(2) relates specifically to cases where no Member State is concerned, the total population is therefore zero. This conclusion was made following a detailed review of the samples used for Obligation 18(1), and it was confirmed that each case had an associated country concerned.
  - To evaluate the completeness and accuracy of the information provided by the audited provider (i.e., database with the records of tickets related to suspected criminal offences), procedures were performed as part of testing Obligation 18(1).
  - Concluded that there were no cases (instances) raised during the Examination Period where Member State was not identified. Therefore, no further testing has been performed.
  - Made inquiries at the end of the Examination Period with management and confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted until the end of the Examination Period.

**Conclusion:**

Positive - No occurrence.

In our opinion, Booking.com complied with Obligation 18(2) during the Examination Period, in all material respects.

| Recommendations on specific measures: | Recommended timeframe to implement specific measures: |
|---------------------------------------|---|
| Not applicable                        | Not applicable  |

## Section 3: Additional provisions applicable to providers of online platforms

### Art. 20 DSA – Internal Complaint Handling

| Obligation: | Audit criteria:  | Materiality threshold:  |
|-------------|--|---|
| 20(1)       | <p>Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com provides service recipients (including individuals/entities that have submitted a notice) with access to an effective internal complaint-handling system, that enables them to electronically lodge free of charge complaints against Booking.com’s decision upon the receipt of a notice, or against decisions whether or not to:</p> <ol style="list-style-type: none"><li>Remove or disable access to or restrict visibility of the information.</li><li>Suspend or terminate the provision of the service, in whole or in part, to the recipients.</li><li>Suspend or terminate the recipients’ account.</li><li>Suspend, terminate or otherwise restrict the ability to monetise information provided by the recipients on the grounds that the information provided by the recipients constitutes illegal content or is incompatible with Booking.com terms and conditions. To ensure the provision lasts for at least six months, following the decision referred above.</li></ol> | <p>Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above.</p> |

#### Definitions and Benchmarks:

- None

#### Audit procedures, results and information relied upon:

- Inquired with management about the internal complaint-handling system to comply with the audit criteria in 20(1) a - d.
- Concluded that management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Confirmed that there is a process in place where the recipients can make an appeal/ internal compliant to the SOR decision shared by Booking.com.
  - b. Noted that the content moderation team communicates with both guests and partners by sending SORs related to decisions made, using standard SOR templates.
  - c. To confirm the appropriateness of the appeals process, a sample of Statements of Reasons (SORs) was selected and reviewed. This sample included SORs issued in response to flagged notices related to illegal content or content violating Booking.com's Terms and Conditions, where a decision had already been rendered by Booking.com. The review confirmed that both the notifying user and the content owner were informed, upon notification of the decision and any content restrictions, of the availability of a complaints system and the opportunity to challenge Booking.com's decision.
  - d. To evaluate the accuracy of the information provided by the audited provider (i.e., database with the records of SORs), procedures were performed as part of testing Obligation 17(1).
  - e. While no compliance deficiencies were identified for this Obligation, the absence of formal controls to ensure the completeness of the underlying population of SORs used in testing and subsequent inability to design and perform suitable and sufficient alternative procedures to ascertain the completeness of the SOR population resulted in us being unable to conclude whether the audit provider materially complied with the Obligation.

#### Conclusion:

Unable to form a conclusion for Obligation 20(1) during the Examination Period.

#### Recommendations on specific measures:

Refer to the recommendations above in “Obligation 17(1)” for details.

#### Recommended timeframe to implement specific measures:

Refer to the recommended timeframe to implement specific

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measures section above in "Obligation 17(1)" for details.

**Obligation:**

**Audit criteria:**

**Materiality threshold:**

20(2)

Processes, systems and/or controls are appropriately designed and operated to ensure that the period of six months mentioned by the Booking.com control objective for DSA Obligation 20(1) starts on the day on which the recipient of the service is informed about the decision.

Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above.

**Definitions and Benchmarks:**

- None

**Audit procedures, results and information relied upon:**

- Inquired with management to ascertain whether the communications to the affected recipient of the service in respect of incompatible content is recorded to support compliance with the audit criteria.
- Concluded that management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Confirmed the existence of a process enabling recipients of the service to appeal or submit internal complaints regarding Booking.com's SOR decisions. We observed that guests/travellers can respond to the SOR email by submitting an appeal either via email reply or by utilising a dedicated appeal link provided within the SOR email.
  - b. For the sample SOR selected in the Obligation 20(1), obtained and inspected the supporting evidence and confirmed the access to the internal compliant handling system remained valid for a period of 6 months from the day when the recipient of the service was informed about the decision.
  - c. To evaluate the accuracy of the information provided by the audited provider (i.e., database with the records of SORs), procedures were performed as part of testing Obligation 17(1).
  - d. While no compliance deficiencies were identified in relation to this Obligation, the absence of formal controls to ensure the completeness of the underlying population of SORs used in testing and subsequent inability to design and perform suitable and sufficient alternative procedures to ascertain the completeness of the SOR population resulted in us being unable to conclude whether the audit provider materially complied with the Obligation.

**Conclusion:**

Unable to form a conclusion for Obligation 20(2) during the Examination Period.

**Recommendations on specific measures:**

**Recommended timeframe to implement specific measures:**

Refer to the recommendations above in "Obligation 17(1)" for details.

Refer to the recommended timeframe to implement specific measures section above in "Obligation 17(1)" for details.

**Obligation:**

**Audit criteria:**

**Materiality threshold:**

20(3)

Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com’s internal complaint-handling systems are easy to access, user-friendly and enable and facilitate the submission of sufficiently precise and adequately substantiated complaints.

Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above.

**Definitions and Benchmarks:**

- **Easy to access:** content available on the "Corporate Contact"/"Contact Us" section of the Booking.com Authorities Portal and Help Pages.
- **User-friendly:** the internal complaint handling system is designed in line with the Booking.com internal UX Quality standards.
- **Facilitate the submission of sufficiently precise and adequately substantiated:** make available a link within the notice decision email and statement of reason email, to provide precise indications of the subject matter of the complaint.

**Audit procedures, results and information relied upon:**

- Inquired with management to ascertain whether Booking.com has internal complaint-handling systems where the recipients of service can make an appeal to the decision shared by Booking.com.
- Concluded that management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Confirmed in Obligation 20(1) that there is a process in place where the recipients can make an appeal/ internal compliant to the SOR decision shared by Booking.com.
  - b. For the sample notices selected in Obligation 20(1), inspected the internal complaint handling system and noted that it is easy to access, user friendly and facilitated the submission of sufficiently precise and adequately substantiated complaints.
  - c. To evaluate the accuracy of the information provided by the audited provider (i.e., database with the records of SORs), procedures were performed as part of testing Obligation 17(1).
  - d. While no compliance deficiencies were identified in relation to this Obligation, the absence of formal controls to ensure the completeness of the underlying population of SORs used in testing and subsequent inability to design and perform suitable and sufficient alternative procedures to ascertain the completeness of the SOR population resulted in us being unable to conclude whether the audit provider materially complied with the Obligation.

**Conclusion:**

Unable to form a conclusion for Obligation 20(3) during the Examination Period.

**Recommendations on specific measures:**

Refer to the recommendations above in “Obligation 17(1)” for details.

**Recommended timeframe to implement specific measures:**

Refer to the recommended timeframe to implement specific measures section above in “Obligation 17(1)” for details.

**Obligation:**

**Audit criteria:**

**Materiality threshold:**

20(4)

Processes, systems and/or controls are appropriately designed and operated to ensure that:

- Booking.com handles complaints submitted through its internal complaint-handling system in a timely, non-discriminatory, diligent and non-arbitrary manner.
- where a complaint contains sufficient grounds for Booking.com to consider that its decision not to act upon the notice is unfounded, or that the information to which the complaint relates is not illegal and is not incompatible with its terms and conditions or contains information indicating that the complainant’s conduct does not warrant the measure taken, the decisions mentioned in the Booking.com control objective for DSA Obligation 20(1) are reversed without undue delay.

Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above.

**Definitions and Benchmarks:**

- **Timely:** Booking.com will handle complaints submitted through its internal complaint-handling system within 14 working days from the submission of the complaint.
- **Non-discriminatory:** in line with the policies and guidelines contained within the Booking.com’s content moderation Policy.
- **Diligent:** in line with the policies and guidelines contained within the Booking.com Moderation Knowledge Base.
- **Non-arbitrary/Sufficient grounds:** in line with the Booking.com Content Guidelines and Conflicts of Interest Policy.
- **Undue delay:** Decisions are reversed within a 14-working day timeline covering the end-to-end handling of complaints.

**Audit procedures, results and information relied upon:**

- Inquired with management about the controls for the internal complaint handling system.
- Concluded that management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Confirmed the existence of a process enabling recipients of the service to appeal or submit internal complaints regarding Booking.com's SOR decisions. We observed that guests/travellers can respond to the SOR email by submitting an appeal either via email reply or by utilising a dedicated appeal link provided within the SOR email.
  - b. Inspected sample complaints raised through Booking.com’s internal complaint-handling system across different platforms and noted that the submitted complaints were handled in a timely, non-discriminatory, diligent and non-arbitrary manner in line with Booking.com’s definitions and benchmarks.
  - c. Inspected sample appeals received during the Examination Period and assessed that the reversal of management's original decision associated with the complaint occurred in a time period that met Booking's own definition of undue delay.
  - d. To evaluate the completeness and accuracy of the information provided by the audited provider (i.e., database with the records of internal complaints), below procedures were performed.
    - For the relevant systems and services provided by third-party vendors, obtained the third-party assurance reports covering the Examination Period and examined them to identify and assess impact of any exceptions on our audit procedures.
    - Confirmed the access appropriateness for users with administrative user rights to the relevant systems, the process around restrictions for deletion of tickets/logs, sequential numbering of tickets, generation of audit logs, data input test to evaluate the workflow, and completeness and accuracy of the data transfer process.
  - e. While no compliance deficiencies were identified in relation to this Obligation, the absence of formal controls to ensure the completeness of the underlying population of internal complaints used in testing and subsequent inability to design and perform suitable and sufficient alternative procedures to ascertain the completeness of the population resulted in us being unable to conclude whether the audit provider

materially complied with the Obligation.

**Conclusion:**

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Unable to form a conclusion for Obligation 20(4) during the Examination Period.

**Recommendations on specific measures:**

**Recommended timeframe to implement specific measures:**

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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). Refer to “Controls over underlying data” section in Appendix 1 for details.

27 February 2026.

| Obligation: | Audit criteria:  | Materiality threshold:   |
|-------------|--|--|
| 20(5)       | Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com informs complainants without undue delay of its reasoned decision in respect of the information to which the complaint relates, and of the possibility of out-of-court dispute settlement and other available possibilities for redress. | Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above. |

**Definitions and Benchmarks:**

- **Undue delay:** within 14 working days from the submission of the complaint.

**Audit procedures, results and information relied upon:**

- Inquired with management about the controls for providing information to the recipient about the information regarding the complaints as well as the possibility to seek redress.
- Concluded that management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Confirmed the existence of a process to review the internal complaints and inform complainants without undue delay of its reasoned decision.
  - b. For the sample of complaints selected in the Obligation 20(4), obtained and inspected supporting evidence and noted that Booking.com informed the complainants of their decision in a timeframe that meets its definition of undue delay.
  - c. Noted that for the above selected samples, complainants were notified without any undue delay i.e., within 14 working days, however no option was provided to the complainants for out of court dispute settlement or other available possibilities for redress.

**Conclusion:**

Negative.

In our opinion, because of the significance of the material non-compliance described in the above paragraph, Booking.com has not complied with Obligation 20(5) during the Examination Period, in all material respects.

**Recommendations on specific measures:**

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.

**Recommended timeframe to implement specific measures:**

27 February 2026.

## Art. 20 DSA – Internal Complaint Handling

### Obligation:

### Audit criteria:

### Materiality threshold:

20(6)

Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com takes decisions on complaints under the supervision of appropriately qualified staff, and not solely on the basis of automated means.

Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above.

#### **Definitions and Benchmarks:**

- **Appropriately qualified staff:** a content moderator who has passed the Booking.com onboarding training on moderation policies.

### Audit procedures, results and information relied upon:

- Inquired with management about the controls for decisions on complaints including the team's assessment of complaints.
- Concluded that management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Confirmed the existence of a process for review of the internal complaints under the supervision of appropriately qualified staff.
  - b. Noted that once an appeal or internal complaint is raised, it is assigned to an individual/team member in the content moderation platform which is then manually reviewed and actioned.
  - c. Corroborated about the qualifications and training required to undertake the role of complaints handler and were informed that only appropriately qualified staff members who have completed all the Content Integrity Onboarding courses are responsible to review the complaints. We further noted that the content moderators get sufficient time each month to review their individual quality, ensure they meet the standards of the entity and also ensure awareness of newly introduced policies.
  - d. For the sample of appeals submitted during the period, we noted that they were reviewed by the qualified staff members.
  - e. Obtained and inspected the internal documentation including listing of all the trainings along with details of the users who completed them. We noted that all the members of the moderation team have completed the required courses and are appropriately qualified to handle internal complaints.
  - f. Made inquiries at the end of the Examination Period with management and confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted until the end of the Examination Period.

### Conclusion:

Positive

In our opinion, Booking.com complied with Obligation 20(6) during the Examination Period, in all material respects.

### Recommendations on specific measures:

### Recommended timeframe to implement specific measures:

Not applicable

Not applicable

## Art. 21 DSA - Out-of-court dispute settlement

### Obligation:

### Audit criteria:

### Materiality threshold:

#### 21(1)

To ensure that recipients of the Booking.com service (including individuals or entities that have submitted notices) addressed by the decisions referred to by Booking.com control objective for DSA Obligation 20(1) are entitled to select any out-of-court dispute settlement body that has been certified in accordance with DSA Obligation 21(3) to resolve disputes relating to those decisions, including complaints that have not been resolved by means of the internal complaint-handling system referred to in that Article. To ensure that Booking.com ensures that information about the possibility for recipients of the service to have access to an out-of-court dispute settlement, as referred to in the first subparagraph, is easily accessible on its online interface, clear and user-friendly. The first subparagraph is without prejudice to the right of the recipient of the service concerned to initiate, at any stage, proceedings to contest those decisions by Booking.com before a court in accordance with the applicable law.

Due to the nature of the Obligation, no materiality threshold has been applied.

#### Definitions and Benchmarks:

- None

### Audit procedures, results and information relied upon:

- Inquired with management about the measures in place to comply with the requirements for out-of-court dispute settlement for service recipients.
- Inspected whether the information regarding out-of-court dispute settlement is present and easily accessible on Booking.com's online interface by the recipients of the service.
- Through our procedures performed, we noted that the information about the possibility for recipients of the service to have access to an out-of-court dispute settlement has not been made accessible on the Booking.com's online interface until 31 May 2025, the last day of the Examination Period. Through inquiries, management indicated that the T&Cs were updated in the next update cycle to include this information within a reasonable timeframe as from the date on which the European Commission notified Booking.com that it had published the website listing certified out-of-court dispute settlement bodies, also taking into account the process and approvals required to update the terms and conditions.

As a result of the material nature of this finding, no further testing procedures were performed.

### Conclusion:

Negative.

In our opinion, because of the significance of the material non-compliance described in the above paragraph, Booking.com has not complied with Obligation 21(1) during the Examination Period, in all material respects.

### Recommendations on specific measures:

Not applicable since Booking.com already made the information about the possibility for recipients of the service to have access to an out-of-court dispute settlement available on its online interface on the last day of the Examination Period (31 May 2025).

### Recommended timeframe to implement specific measures:

Not applicable.

## Art. 21 DSA - Out-of-court dispute settlement

### Obligation:

### Audit criteria:

### Materiality threshold:

#### 21(2)

To ensure that Booking.com engages in good faith with the selected certified out-of-court dispute settlement body, and with a view to resolving the dispute. Noting that Booking.com can refuse to engage with such out-of-court dispute settlement body, if a dispute has already been resolved concerning the same information and the same grounds of alleged illegality or incompatibility of content.

Due to the nature of the Obligation, no materiality threshold has been applied.

#### Definitions and Benchmarks:

- None

### Audit procedures, results and information relied upon:

- Inquired with management about the process of engaging with the selected certified out-of-court dispute settlement body for resolving the disputes.
- Through inquiries with management and our own independent testing, we noted that there were no out of court dispute settlements during the Examination Period. The complaints submitted by the users of the platform were handled in accordance with Article 20 and did not lead to further disputes.

### Conclusion:

Positive - No occurrence.

In our opinion, Booking.com complied with Obligation 21(2) during the Examination Period, in all material respects.

### Recommendations on specific measures:

### Recommended timeframe to implement specific measures:

Not applicable

Not applicable

## Art. 21 DSA - Out-of-court dispute settlement

### Obligation:

### Audit criteria:

### Materiality threshold:

21(5)

To ensure that, if the out-of-court dispute settlement body decides the dispute in favour of the recipient of the service (including the individual or entity that has submitted a notice), Booking.com bears all the fees charged by the out-of-court dispute settlement body, and reimburses that recipient (including the individual or entity) for any other reasonable expenses that it has paid in relation to the dispute settlement.

Due to the nature of the Obligation, no materiality threshold has been applied.

### Definitions and Benchmarks:

- None

### Audit procedures, results and information relied upon:

- Inquired with management about the process of engaging with the selected certified out-of-court dispute settlement body for resolving the disputes and to ascertain that if the out-of-court dispute settlement body decides the dispute in favour of the recipient of the service (including the individual or entity that has submitted a notice), Booking.com bears all the fees charged by the out-of-court dispute settlement body, and reimburses that recipient (including the individual or entity) for any other reasonable expenses that it has paid in relation to the dispute settlement.
- Through inquiries with management and our own independent testing, we noted that there were no out of court dispute settlements during the Examination Period. The complaints submitted by the users of the platform were handled in accordance with Article 20 and did not lead to further disputes.

### Conclusion:

Positive - No occurrence.

In our opinion, Booking.com complied with Obligation 21(5) during the Examination Period, in all material respects.

### Recommendations on specific measures:

### Recommended timeframe to implement specific measures:

Not applicable

Not applicable

## Art. 22 DSA – Trusted flaggers

### Obligation:

### Audit criteria:

### Materiality threshold:

22(1)

To ensure that Booking.com have technical and organisational measures to ensure that notices submitted by trusted flaggers acting within their designated area of expertise and through the mechanisms referred to in DSA Article 16 are given priority, and processed and decided upon without undue delay.

Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above.

#### Definitions and Benchmarks:

- **Undue delay:** 5 business days.

### Audit procedures, results and information relied upon:

- Inquired with management about technical and organisational measures to ensure that notices submitted by trusted flaggers are given priority, and processed and decided upon without undue delay.
- We concluded that the management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Observed that Booking.com has established a dedicated trusted flagger portal to allow trusted flaggers to submit notices, demonstrating that technical and organisational measures were in place to prioritise such reports.
  - b. Confirmed that the trusted flagger portal remained live throughout the Examination Period and no illegal content notices were raised by trusted flaggers during the period.
  - c. Analysed relevant systems to evaluate the registration of trusted flaggers and the receipt of notices submitted by registered trusted flaggers to evaluate completeness and accuracy of the information captured in those systems.

### Conclusion:

Positive – No occurrence.

In our opinion, Booking.com complied with Obligation 22(1) during the Examination Period, in all material respects.

### Recommendations on specific measures:

### Recommended timeframe to implement specific measures:

Not applicable

Not applicable

**Obligation:**

**Audit criteria:**

**Materiality threshold:**

22(6)

Processes, systems and/or controls are appropriately designed and operated to ensure that where Booking.com has information indicating that a trusted flagger has submitted a significant number of insufficiently precise, inaccurate or inadequately substantiated notices through the mechanisms referred to in DSA Article 16, including information gathered in connection to the processing of complaints through the internal complaint-handling systems referred to in DSA Obligation 20(4), it communicates this to the Digital Services Coordinator that awarded the status of trusted flagger to the entity concerned, providing the necessary explanations and supporting documents.

Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above

**Definitions and Benchmarks:**

- **Significant number of insufficiently precise, inaccurate or inadequately substantiated notices:** Over 10 notices deemed by Booking.com to not be in accordance with the policies and guidelines contained within the Moderation Knowledge Base.

**Audit procedures, results and information relied upon:**

- Inquired with management to ascertain that Booking.com communicates to the Digital Services Coordinator indicating that a trusted flagger has submitted a significant number of insufficiently precise, inaccurate or inadequately substantiated notices.
- We concluded that the management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Noted that when a trusted flagger submits a significant number (i.e., 10 actionable cases) of insufficiently precise, inaccurate, or inadequately substantiated notices, Booking.com would inform the Digital Services Coordinator that granted the trusted flagger status. This communication would include the necessary explanations and supporting documentation.
  - b. Confirmed that no notices were raised by trusted flaggers during the Examination Period. This was further confirmed through testing performed under Obligation 22(1), which confirmed that there was no instance of insufficiently precise, inaccurate, or inadequately substantiated notices.

**Conclusion:**

Positive with comments – No occurrence.

In our opinion, Booking.com complied with Obligation 22(6) during the Examination Period, in all material respects.

**Recommendations on specific measures:**

**Recommended timeframe to implement specific measures:**

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 that Booking.com considers implementing a control to track, monitor and consistently report these instances on an ongoing basis.

27 February 2026.

| Obligation: | Audit criteria: | Materiality threshold: |
|-------------|-----------------|------------------------|
|-------------|-----------------|------------------------|

|       |   |  |
|-------|---|--|
| 23(1) | Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com suspends, for a reasonable period of time and after having issued a prior warning, the provision of its services to recipients of the service that frequently provide manifestly illegal content. | Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above. |
|-------|---|--|

**Definitions and Benchmarks:**

- **Reasonable period of time:** In line with the strike system for suspension protocol and the policies and guidelines contained within the Content Standards and Guidelines.
- **Frequently:** In line with the strike system for suspension protocol included within Booking.com's Content Standards and Guidelines.
- **Manifestly Unfounded:** Content/listing is not in accordance with Booking.com's Content Standards and Guidelines.

**Audit procedures, results and information relied upon:**

- Inquired with management about suspensions, for a reasonable period of time and after having issued a prior warning, of the provisions of the services to recipients of the service that frequently provide manifestly illegal content.
- Concluded that the management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Confirmed that Booking.com only has processes in place for the monitoring of illegal content related to Child Sexual Abuse Material (CSAM) and terrorism, and that there is no process in place for monitoring the frequency of manifestly illegal content submitted by users.
  - b. For content related to CSAM and terrorism, there are a number of different channels where this content may be identified and escalated. We confirmed during the Examination Period that no accounts have been suspended or terminated for submission of manifestly illegal content (related to CSAM or terrorism).
  - c. As noted above, management self-identified that there is no process in place to track and monitor the frequency of manifestly illegal content submitted by users and there have been instances during the Examination Period where users have frequently reported manifestly illegal content.

**Conclusion:**

Negative.

As Booking.com only has processes in place for the monitoring of illegal content related to Child Sexual Abuse Material (CSAM) and terrorism, and there is no process in place for monitoring the frequency of manifestly illegal content submitted by users, we consider that this Obligation has not been met.

| Recommendations on specific measures: | Recommended timeframe to implement specific measures: |
|---------------------------------------|---|
|---------------------------------------|---|

- |  |                   |
|--|-------------------|
| <ol style="list-style-type: none"> <li>1. Whilst Booking.com has a process in place to track CSAM and terrorism, we recommend that processes and controls should be implemented to capture and track the frequency of the manifestly illegal content submitted by the recipients of the service.</li> <li>2. We recommend that 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.</li> <li>3. We recommend that 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.</li> </ol> | 27 February 2026. |
|--|-------------------|

## Art. 23 DSA – Measures and protection against misuse

### Obligation:

### Audit criteria:

### Materiality threshold:

23(2)

Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com suspends, for a reasonable period of time and after having issued a prior warning, the processing of notices and complaints submitted through the notice and action mechanisms and internal complaints handling systems referred to in DSA Articles 16 and 20, respectively, by individuals, entities or complainants that frequently submit notices or complaints that are manifestly unfounded.

Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above.

#### Definitions and Benchmarks:

- **Reasonable period of time:** In line with the strike system for suspension protocol and the policies and guidelines contained within the Content Standards and Guidelines.
- **Frequently:** In line with the strike system for suspension protocol included within Booking.com's Content Standards and Guidelines.
- **Manifestly Unfounded:** Content/listing is not in accordance with Booking.com's Content Standards and Guidelines.

### Audit procedures, results and information relied upon:

- Inquired with management about suspensions, for a reasonable period of time and after having issued a prior warning, of the processing of notices and complaints submitted through the notice and action mechanisms and internal complaints handling systems referred to in DSA Articles 16 and 20, respectively, by individuals, entities or complainants that frequently submit notices or complaints that are manifestly unfounded.
- Concluded that the management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Noted that for the purpose of Art 23(2) the term 'frequently' had been defined as instances where a user had submitted 10 or more manifestly unfounded notices as per Booking.com's internal policies. We noted that during the Examination Period there had been no instances where a suspension was imposed due to manifestly unfounded notices even though there were instances of manifestly unfounded notices being submitted frequently.
  - b. Noted there was no process in place for sharing warnings with recipients of the service after manifestly unfounded notices were submitted.

### Conclusion:

Negative.

Booking.com does not currently have any processes in place for sharing warnings with recipients of the service after manifestly unfounded notices are submitted. Further, it was noted the existing process for suspending user access post submission of manifestly unfounded notices was not operating effectively during the Examination Period. Booking.com has not met this Obligation.

### Recommendations on specific measures:

### Recommended timeframe to implement specific measures:

1. We recommend that Booking.com should consider implementing a process and controls for sharing warnings with recipients of the service after manifestly unfounded notices are submitted.
2. Further, we recommend that 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.

27 February 2026.

**Obligation:**

**Audit criteria:**

**Materiality threshold:**

23(3)

Processes, systems and/or controls are appropriately designed and operated to ensure that, when deciding on suspension, Booking.com assesses, on a case-by-case basis and in a timely, diligent and objective manner, whether the recipient of the service, the individual, the entity or the complainant engages in the misuse referred to in Booking.com control objectives for DSA Obligation 23(1) and 23(2), taking into account all relevant facts and circumstances apparent from the information available to Booking.com. Those circumstances shall include at least the following:

- The absolute numbers of items of manifestly illegal content or manifestly unfounded notices or complaints, submitted within a given time frame.
- The relative proportion thereof in relation to the total number of items of information provided or notices submitted within a given time frame.
- The gravity of the misuses, including the nature of illegal content, and of its consequences.
- Where it is possible to identify it, the intention of the recipient of the service, the individual, the entity or the complainant.

**Definitions and Benchmarks:**

- **Timely:** Obligation 16(6) - within 10 working days from when the notice was received. For Obligation 20(4) - within 14 working days from the submission of the complaint.
- **Diligent:** In line with the policies and guidelines contained within the Booking.com Moderation Knowledge Base.
- **Objective:** In line with the policies and guidelines contained within the Booking.com Code of Conduct.
- **Manifestly illegal content:** Content that is defined as an egregious violation of the Booking.com terms and conditions within Booking.com's Content Standards and Guidelines.
- **Manifestly Unfounded:** Notice/complaint is not in accordance with Booking.com's Content Standards and Guidelines.

Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above.

**Audit procedures, results and information relied upon:**

- Inquired with management to ascertain that, when deciding on suspension, Booking.com assesses, on a case-by-case basis and in a timely, diligent and objective manner, whether the recipient of the service, the individual, the entity or the complainant engages in the misuse referred to in Booking.com control objectives for DSA Obligation 23(1) and 23(2), taking into account all relevant facts and circumstances apparent from the information available to Booking.com.
- Concluded that the management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the substantive audit procedures described in Obligations 23(1) and 23(2).
- As we noted in Obligation 23(1) and 23(2), there were instances when the recipients of the service violated the suspensions policy in place. However, these cases were not appropriately identified and the access for the recipients of the service was not suspended in line with the enforcement policy and thus we noted this as an exception.

**Conclusion:**

Negative.

Based on the performed procedures in Obligation 23(1) and 23(2), we noted that there were instances where access rights for the recipient of the service should have been suspended in line with the Booking.com enforcement policy. As the access rights for these recipients of service were not suspended, we concluded Booking.com did not assess these cases in a timely, diligent and objective manner.

**Recommendations on specific measures:**

**Recommended timeframe to implement specific measures:**

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Please refer to Obligation 23(1) and Obligation 23(2) for recommendation details.

27 February 2026.

## Art. 23 DSA – Measures and protection against misuse

| Obligation: | Audit criteria:   | Materiality threshold:  |
|-------------|---|---|
| 23(4)       | Providers of online platforms shall set out, in a clear and detailed manner, in their terms and conditions their policy in respect of the misuse referred to in paragraphs 1 and 2, and shall give examples of the facts and circumstances that they take into account when assessing whether certain behavior constitutes misuse and the duration of the suspension. | Due to the nature of the Obligation, no materiality threshold has been applied. |

### Definitions and Benchmarks:

- **Clear and detailed:** Based on Booking.com's internal UX Quality standards.

### Audit procedures, results and information relied upon:

- Inquired with management to ascertain that Booking.com has set out, in a clear and detailed manner, in their terms and conditions their policy in respect of the misuse referred to in paragraphs 1 and 2, and shall give examples of the facts and circumstances that they take into account when assessing whether certain behavior constitutes misuse and the duration of the suspension.
- Concluded that the management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Inspected the current Booking.com T&Cs on 15 May 2025 and noted that the current T&Cs were last updated on 31 October 2023. It was also noted that the T&Cs included a separate section with the heading 'Measures against unacceptable behavior'. This section included a hyperlink to Booking.com's policies and guidelines regarding content standards and guidelines.
  - b. Inspected the content guidelines and found that it included guidelines on dangerous and disrespectful content, which had separate sections such as hate, discrimination and harassment, violent, offensive and restricted content, animal welfare, and content of a sexual nature. It also included guidelines on the following:
    - Image and editorial guidelines
    - Intellectual property, privacy and confidential data
    - Spam, misleading content and deceptive practices
    - Commercial content
    - Non-stayed reservations
  - c. Within each category Booking.com provided facts and examples detailing what would constitute as impermissible content under each of these categories. Under the content actions tab within the content guidelines page it was noted that there was a strike system in place for illegal content. This section also included enforcement actions for unfounded requests.
  - d. Whilst the information provided by Booking.com is comprehensive, it did not set out its policy with regards to the duration of suspension for recipients of the service, as per 23(2), in its terms and conditions, i.e. due to frequent submission of unfounded notices.

### Conclusion:

Negative.

Booking.com does not currently set out its policy with regards to the duration of suspension for recipients of the service, as per 23(2), in its terms and conditions (i.e., due to frequent submission of unfounded notices).

### Recommendations on specific measures:

We recommend that Booking.com should consider including additional details into their terms and conditions, outlining the suspension period for users that frequently submit unfounded notices.

### Recommended timeframe to implement specific measures:

27 February 2026.

## Art. 24 DSA – Transparency reporting Obligations for providers of online platforms

| Obligation: | Audit criteria:   | Materiality threshold:   |
|-------------|---|--|
| 24(1)       | <p>To ensure that, in addition to the information referred to in DSA Article 15, the "Transparency Report prepared by Booking.com B.V. under the Digital Services Act" includes, where applicable,</p> <ol style="list-style-type: none"><li>the number of disputes submitted to the out-of-court dispute settlement bodies referred to in DSA Article 21, the outcomes of the dispute settlement, and the median time needed for completing the dispute settlement procedures, as well as the share of disputes where Booking.com implemented the decisions of the body;</li><li>the number of suspensions imposed pursuant to DSA Article 23, distinguishing between suspensions enacted for the provision of manifestly illegal content, the submission of manifestly unfounded notices and the submission of manifestly unfounded complaints.</li></ol> | Materiality considerations are driven by both our sampling methodology and assessment of quantitative disclosures. Refer to the "Materiality" explanation above. |

### Definitions and Benchmarks:

- None

### Audit procedures, results and information relied upon:

- Inquired with management about content included in the transparency report prepared by Booking.com under the DSA.
- Concluded that the management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - Confirmed that during the Examination Period, there were no instances of decisions submitted to out-of-court dispute settlement bodies, and therefore, no process was designed for handling such cases.
  - After review of the publicly available information to determine which organisation was the applicable out-of-court settlement body for the provider of the Booking.com it was noted the following:
    - On the Booking.com Terms and Conditions page, there is a dedicated section explaining that users can raise disputes through an out-of-court dispute settlement provider.
    - Additionally, a link was provided which redirected users to the European Commission's official webpage detailing the process and listing the approved out-of-court dispute settlement bodies.
  - Inspected both transparency reports published on October 2024 and April 2025 and noted there were no instances of out of court settlement disclosed during these periods.
  - As no instances were detected during the Examination Period, the calculation of a median time is not applicable.
  - Confirmed that during the Examination Period, Booking.com had not designed a process to distinguish between suspensions due to illegal content, suspensions resulting from unfounded notices, and those arising from unfounded complaints.
  - Confirmed in Obligation 23(1) and 23(2) no suspensions were imposed due to illegal content, manifestly unfounded notices, and those arising from unfounded complaints during the Examination Period, due to lack of suspension enforcement process designed by Booking.com.
  - Inspected both transparency reports published on October 2024 and April 2025 and noted there were no instances of suspensions disclosed during these periods.

### Conclusion:

Positive – No occurrence.

In our opinion, Booking.com complied with Obligation 24(1) during the Examination Period, in all material respects.

### Recommendations on specific measures:

Not applicable

### Recommended timeframe to implement specific measures:

Not applicable

## Art. 24 DSA – Transparency reporting Obligations for providers of online platforms

| Obligation: | Audit criteria:  | Materiality threshold:   |
|-------------|--|--|
| 24(2)       | To ensure that Booking.com publishes, in a publicly available section of its online interface, information on the average monthly active recipients of the service in the Union, calculated as an average over the period of the past six months and in accordance with the methodology laid down in the delegated acts referred to in DSA Obligation 33(3) (where those delegated acts have been adopted), by 17 February 2023 and at least once every six months thereafter. | Materiality considerations are driven by both our sampling methodology and assessment of quantitative disclosures. Refer to the "Materiality" explanation above. |

### Definitions and Benchmarks:

- **Average:** Average monthly active recipients (arithmetic mean)

### Audit procedures, results and information relied upon:

- Inquired with management to ascertain whether Booking.com publishes information on the average monthly active recipients of the service in the Union, calculated as an average over the period of the past six months and in accordance with the methodology laid down in the delegated acts referred to in DSA Obligation 33(3), by 17 February 2023 and at least once every six months thereafter.
- Concluded that the management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Inspected the DSA transparency reports for the periods 1 March 2024 - 31 August 2024 and 1 September 2024 - 28 February 2025 to confirm the average monthly active recipients of the service in the Union and noted, Booking.com had provided information on average monthly active recipients of service in the Union, as above the threshold of 45 million. This information was published on the Booking.com website and a link to the website was included in both transparency reports.
  - b. Identified the existence of a formal methodology document that outlines the steps used to calculate the average number of monthly active recipients of the service, both for end-users and business users. This methodology includes definitions, criteria for inclusion, and the calculation steps applied to ensure compliance with the DSA Obligations.
  - c. Examined the SQL queries and data extraction processes used to generate the monthly active recipient figures submitted in both transparency reports. Our inspection verified that all required fields, parameters, and filtering conditions were defined and aligned with the documented methodology.
  - d. Performed an on-screen inspection of the relevant procedures and confirmed that all EU Member States were considered in the calculation. The list of countries included were cross-checked against the official EU members list available on the European Union's official website, ensuring that all countries members of EU covered as required under the regulation. We confirmed that all EU Member States were considered in the MAR calculation by performing an on-screen inspection of the relevant procedures and cross-checking the list of countries against the official EU members list available on the European Union's official website.
  - e. Executed the SQL queries on screen to regenerate the MAR numbers for the periods reported in both the transparency reports using the appropriate date parameters. We confirmed that the average MAR numbers obtained during our re-generation was over 45 million threshold which matched with the disclosure in the transparency report, confirming the accuracy of the MAR disclosure.
  - f. Noted that both the Monthly Active Recipients (MAR) calculation disclosed in the transparency reports and the regeneration of MAR numbers performed by Deloitte were limited to the Accommodation Business Unit (ABU) vertical, as it accounts for the majority of users on the platform (over 80%). This recalculation was performed to assess the MAR disclosure in the transparency report.

### Conclusion:

Positive.

In our opinion, Booking.com complied with Obligation 24(2) during the Examination Period, in all material respects.

### Recommendations on specific measures:

Not applicable

### Recommended timeframe to implement specific measures:

Not applicable

## Art. 24 DSA – Transparency reporting Obligations for providers of online platforms

| Obligation: | Audit criteria:   | Materiality threshold:   |
|-------------|---|--|
| 24(3)       | <p>To ensure that Booking.com shall communicate to the Digital Services Coordinator of establishment and the Commission, upon their request and without undue delay, information referred to in DSA Obligation 24(2), updated to the moment of such request. To ensure that Booking.com shall provide additional information, not inclusive of personal data, as regards the calculation of the average monthly active recipients of the service in the Union, including explanations and substantiation in respect of the data used, upon request of the Digital Services Coordinator or the Commission.</p> | Materiality considerations are driven by both our sampling methodology and assessment of quantitative disclosures. Refer to the "Materiality" explanation above. |

### Definitions and Benchmarks:

- None

### Audit procedures, results and information relied upon:

- Inquired with management about the provision of information referred to in DSA Obligation 24(2) to the DSC and the EC, upon their request and without undue delay.
- Concluded that the management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Noted that no requests for additional information concerning the calculation referred to in Art. 24(2) have been made from the Digital Services Coordinator (DSC) and European Commission (EC).
  - b. Based on inspection of these two communications channels, we noted that no Requests for Information (RFIs) were raised during the entire Examination Period; in particular:
    - For the LER portal, we performed testing in relation to Articles 11 and 15 and we used the population of orders received during the Examination Period and noted no orders were received from the EC or DSC.
    - For the 'compliance-dsa@booking.com' mailbox, we performed an on-screen inspection and observed that approximately 56 emails related to "compliance-dsa" were received during the Examination Period. We reviewed a sample of these emails and confirmed that they were accurately classified as non-RFI requests.
  - c. Noted that a total of eight members have access to the mailbox and appropriate access restrictions were in place. We concluded that the access rights assigned to individuals are appropriate and that the population of emails within the mailbox can be considered complete and accurate.

### Conclusion:

Positive – No occurrence.

In our opinion, Booking.com complied with Obligation 24(3) during the Examination Period, in all material respects.

### Recommendations on specific measures:

Not applicable

### Recommended timeframe to implement specific measures:

Not applicable

## Art. 24 DSA – Transparency reporting Obligations for providers of online platforms

| Obligation: | Audit criteria:  | Materiality threshold:   |
|-------------|--|--|
| 24(5)       | <p>Processes, systems and/or controls are appropriately designed and operated to ensure that:</p> <ul style="list-style-type: none"><li>Booking.com submits to the European Commission, without undue delay, the decisions and statements of reasons referred to in DSA Obligation 17(1) for the inclusion in a publicly accessible machine-readable database managed by the Commission.</li><li>The information submitted does not contain personal data.</li></ul> <p><b>Definitions and Benchmarks:</b></p> <ul style="list-style-type: none"><li><b>Undue delay:</b> real time submission to the European Commission database through an Application Programming Interface connection.</li></ul> | Materiality considerations are driven by both our sampling methodology and assessment of quantitative disclosures. Refer to the "Materiality" explanation above. |

### Audit procedures, results and information relied upon:

- Inquired with management to ascertain that Booking.com submits to the European Commission, without undue delay, the decisions and statements of reasons referred to in DSA Obligation 17(1) for the inclusion in a publicly accessible machine-readable database managed by the Commission and that the information submitted does not contain personal data.
- Concluded that the management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - Obtained the policies and procedures in place for sending out a statement of reason (SOR) to EC whenever a SOR has been sent to the recipient of the service, along with an extract of the SORs sent to the EC database from the Moderation UI database, and a document of the SORs manually submitted to the EC database, both for the Examination Period. These listings were added up and compared with the number of SORs accepted by the EC Database during the period, which is available on the EC website.
  - We found that there was a discrepancy between Booking.com's count of SORs and the count of SORs reported to the EC database. However, as this difference is below the level of materiality at less than 1%, no exception has been noted.

### Conclusion:

Positive.

In our opinion, Booking.com complied with Obligation 24(5) during the Examination Period, in all material respects.

### Recommendations on specific measures:

Not applicable

### Recommended timeframe to implement specific measures:

Not applicable

## Art. 25 DSA – Online interface design and organisation

| Obligation: | Audit criteria:  | Materiality threshold:  |
|-------------|--|---|
| 25(1)       | Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com does not design, organise or operate its online interfaces in a way that deceives or manipulates the recipients of the service or in a way that otherwise materially distorts or impairs the ability of the recipients of the service to make free and informed decisions. | Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above |

### Definitions and Benchmarks:

- None

### Audit procedures, results and information relied upon:

- Inquired with management about Booking.com's approach for the evaluation of their online interfaces to detect potentially deceptive or manipulative interface designs in line with the audit criteria described above.
- Concluded that the management has processes in place to meet the audit criteria. Due to absence of formal controls, we performed the following substantive audit procedures:
  - a. Reviewed Booking.com's approach to the evaluation of their online interfaces to detect potentially deceptive interfaces as per art. 25(1) of the DSA.
  - b. Confirmed that mandatory training for employees working with user interfaces was provided and a guidance document to identify potential deceptive patterns was created and distributed to the employees to facilitate the review.
  - c. Obtained an inventory of potentially deceptive patterns identified on the Booking.com platform. The user interfaces development teams performed an annual review of the relevant access points and business verticals during the Examination Period within Nov-Dec 2024 and identified potentially deceptive patterns across the platform. Upon further review with the legal team members of Booking.com, the potentially deceptive patterns were classified by Booking.com as falling under either the Directive 2005/29/EC or Regulation (EU) 2016/679. Therefore, as per Obligation 25(2), "The prohibition in paragraph 1 shall not apply to practices covered by Directive 2005/29/EC or Regulation (EU) 2016/679.", the deceptive patterns identified were deemed not in scope under DSA Obligation 25(1).
  - d. Made inquiries at the end of the Examination Period with management and confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted until the end of the Examination Period.

### Conclusion:

Positive with comments.

In our opinion, Booking.com complied with Obligation 25(1) during the Examination Period, in all material respects.

### Recommendations on specific measures:

### Recommended timeframe to implement specific measures:

We recommend that Booking.com should consider implementing preventative and/or detective controls to ensure compliance with the specified requirement through the Examination 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.

27 February 2026.

| Obligation: | Audit criteria:  | Materiality threshold:  |
|-------------|--|---|
| 26(1)       | <p>Processes, systems and/or controls are appropriately designed and operated to ensure that, for each specific advertisement presented by Booking.com to each individual recipient, recipients of the service are able to identify, in a clear, concise and unambiguous manner and in real time, the following:</p> <ol style="list-style-type: none"> <li>That the information is an advertisement, including through prominent markings which might follow standards pursuant to DSA Article 44.</li> <li>The natural or legal person on whose behalf the advertisement is presented.</li> </ol> <p>The natural or legal person who paid for the advertisement if that person is different from the natural or legal person referred to in point (b).</p> <p>Meaningful information directly and easily accessible from the advertisement about the main parameters used to determine the recipient to whom the advertisement is presented and, where applicable, about how to change those parameters.</p> | Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above |

**Definitions and Benchmarks:**

- **Advertisement:** Booking Network Sponsored Ads on Accommodations, and the Sponsored Slot on Cars (both deemed as per Article 3(r) DSA to be promotion-based model of compensation whereby remuneration is paid specifically for promoting the ad/information). This does not include commission-based models, whereby listings are not presented by Booking.com against remuneration specifically for the promotion of the listing (e.g., Genius, Preferred and Preferred+, Visibility Booster), but rather to facilitate the reservation only if and when a user makes a reservation via the Booking.com platform.
- **Clear, Concise and Unambiguous:** Based on Internal UX Quality Standards.
- **Easily accessible:** Hovering over the Advertisement logo shown on Booking.com's website.
- **Main parameters:** Search criteria entered by the recipient of service.

**Audit procedures, results and information relied upon:**

- Inquired with management about the controls implemented by Booking.com for advertisements to comply with the audit criteria defined above in 26(1) (a) - (d).
- Concluded that the management has processes in place to meet the audit criteria. Due to absence of formal controls, we performed the following substantive audit procedures:
  - Based on the inquiry and inspection of Booking.com's internal documentation, we noted that advertisements on Booking.com appear in the search results under the following categories: i) the Booking Network Sponsored Ads on Accommodations, and ii) the Sponsored Slot on Cars.
  - For each relevant business unit and platform displaying advertisements from the aforementioned categories, we performed the following:
    - Obtained an understanding of the process through which advertisements are presented to the recipients.
    - Inspected the platform and observed that the recipient of the service is able to identify, in a clear, concise and unambiguous manner and in real time that the displayed result concerns an advertisement through the display of an 'Ads Badge'. We further noted that the 'Ads Badge' contains information on the natural or legal person on whose behalf the advertisement is presented, the natural or legal person who paid for the advertisement if that person is different, and meaningful information directly and easily accessible from the advertisement about the main parameters used to determine the recipient to whom the advertisement is presented and, where applicable, about how to change those parameters.
    - Inspected the system configurations and noted that the code highlighting ads, through the 'Ads Badge'. Obtained and inspected the change log and ascertained that there were no significant changes to the relevant configurations affecting the underlying logic throughout the Examination Period.
    - Selected sample Ads and noted that the information required under Obligation 26(1)(a) - 26(1)(d) was present on the platform.

- c. To ascertain the accuracy and completeness of Ads within Booking.com platform, procedures were performed as part of testing Obligations 39(1) – 39(3).
- d. Made inquiries at the end of the Examination Period with management and confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted until the end of the Examination Period.

**Conclusion:**

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Positive with comments.

In our opinion, Booking.com complied with Obligation 26(1) during the Examination Period, in all material respects.

**Recommendations on specific measures:**

**Recommended timeframe to implement specific measures:**

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We recommend that Booking.com should consider implementing access and change management controls around the system configurations to ensure compliance with the specified requirement through the Examination 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.

27 February 2026.

| Obligation: | Audit criteria: | Materiality threshold: |
|-------------|-----------------|------------------------|
|-------------|-----------------|------------------------|

|       |  |  |
|-------|--|--|
| 26(2) | Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com provides users with a functionality that lets them declare whether content on the platform is or contains commercial communications. | Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above. |
|-------|--|--|

**Definitions and Benchmarks:**

- None

**Audit procedures, results and information relied upon:**

- Inquired with management to ascertain that Booking.com provides users with a functionality that lets them declare whether content on the platform is or contains commercial communications.
- Concluded that the management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - Obtained and inspected Booking.com’s platform and internal documentation including the legal interpretation document. We noted that Booking.com does not allow user to post commercial communications on the platform.
  - Due to the fact that the platform, by design, does not allow for the posting of commercial communications, Booking.com does not provide users with an option to declare whether the content shown on the platform contains a commercial communication.
  - Made inquiries at the end of the Examination Period with management and confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted until the end of the Examination Period.

**Conclusion:**

Positive.

In our opinion, Booking.com complied with Obligation 26(2) during the Examination Period, in all material respects.

| Recommendations on specific measures: | Recommended timeframe to implement specific measures: |
|---------------------------------------|---|
|---------------------------------------|---|

|                |                |
|----------------|----------------|
| Not applicable | Not applicable |
|----------------|----------------|

| Obligation: | Audit criteria:   | Materiality threshold:   |
|-------------|---|--|
| 26(3)       | Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com does not present advertisements to recipients of the service based on profiling as defined in Article 4, point (4), of Regulation (EU) 2016/679 using special categories of personal data referred to in Obligation 9(1) of Regulation (EU) 2016/679. | Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above. |

**Definitions and Benchmarks:**

- **Advertisement:** As defined in Obligation 26(1).

**Audit procedures, results and information relied upon:**

- Inquired with management to ascertain that Booking.com does not present advertisements to recipients of the service based on profiling.
- Concluded that the management has processes in place to meet the audit criteria. Due to absence of formal controls, we performed the following substantive audit procedures:
  - a. Understood that Booking.com does not use special categories of personal data referred to in Obligation 9(1) of Regulation (EU) 2016/679 for the purposes of profiling for advertisements that are presented to the recipients of the service.
  - b. Inspected the system configuration to ascertain that advertisements are not presented based on profiling using special categories of personal data and noted that Booking.com does not present advertisements to recipients of service based on profiling as defined in the audit criteria above.
  - c. Compared the special categories of personal data (as referred to in Obligation 9(1) of Regulation (EU) 2016/679) against the categories used for profiling by Booking.com's website and the mobile application and noted that no special categories of personal data were used for profiling.
  - d. Inspected the change log and ascertained that there were no significant changes made to the relevant functionality/ system configuration(s) during the Examination Period.
  - e. Made inquiries at the end of the Examination Period with management and confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted until the end of the Examination Period.

**Conclusion:**

Positive with comments.

In our opinion, Booking.com complied with Obligation 26(3) during the Examination Period, in all material respects.

**Recommendations on specific measures:**

We recommend that 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 Obligation 4, point (4), of Regulation (EU) 2016/679 using special categories of personal data referred to in Obligation 9(1) of Regulation (EU) 2016/679 to ensure compliance with the specified requirement through the Examination Period.

**Recommended timeframe to implement specific measures:**

27 February 2026.

| Obligation: | Audit criteria:   | Materiality threshold:   |
|-------------|---|--|
| 27(1)       | Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com sets out in its terms and conditions, in plain and intelligible language, the main parameters used in its recommender systems, as well as any options for the recipients of the service to modify or influence those main parameters. | Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above. |

**Definitions and Benchmarks:**

- **Plain and intelligible language:** Based on Internal UX Quality Standards.
- **Influence:** Impact to the likelihood of identified systemic risks.

**Audit procedures, results and information relied upon:**

- Inquired with management about the controls to ascertain that Booking.com sets out in its terms and conditions the information about recommender systems to comply with the audit criteria.
- Concluded that management has processes in place to meet the audit criteria. As we noted that control(s) to ensure compliance with the specified requirements were not designed and implemented during the Examination Period, we performed the following substantive audit procedures:
  - Inspected Booking.com’s platform and noted that the page has been made public and the sections for “Terms & Conditions” and “How We Work” are available to the recipients of the service. Further noted that the section “Terms and Conditions” lays out the main parameters used in the Booking.com recommender systems for different verticals and provides the options for the recipient of the service to modify or influence those parameters.
  - Assessed the Terms & Conditions and noted that the language used to provide this required information aligns with the Booking.com’s definition of "plain" and "intelligible".
  - Further, assessed the monitoring controls around the Booking.com’s website under Obligation 14(5) and concluded that there were no significant outages to the website and therefore the T&Cs were accessible throughout the Examination Period.
  - For a sample of recommender systems, ascertained the following:
    - Main parameters used in recommender system are defined within the system configurations and are in line with T&Cs.
    - Any options for the recipients of the service to modify or influence those parameters are defined in line with T&Cs.
    - There were no significant changes to the functionality of the recommender system during the Examination Period through the inspection of the system configurations.
  - Performed the following procedures to evaluate the completeness and accuracy of the list of recommender systems provided to us by management:
    - For a sample of the recommender systems, traced them from Booking.com platform (where recommender systems are utilised) to the system containing the list of recommender systems and vice versa and noted that there were no discrepancies.
  - Made inquiries at the end of the Examination Period with management and confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted until the end of the Examination Period.

**Conclusion:**

Positive with comments.

In our opinion, Booking.com complied with Obligation 27(1) during the Examination Period, in all material respects.

**Recommendations on specific measures:**

**Recommended timeframe to implement specific measures:**

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. Refer to “Controls over underlying data” section in Appendix 1 for details.

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## Art. 27 DSA – Recommender Systems

### Obligation:

### Audit criteria:

### Materiality threshold:

27(2)

Processes, systems and/or controls are appropriately designed and operated to ensure that the main parameters used in Booking.com recommender systems and referred to in DSA Obligation 27(1) explain why certain information is suggested to the service recipient, including at least:

- a. The criteria which are most significant in determining the information suggested to the service recipient of the service.
- b. The reasons for the relative importance of those parameters.

#### Definitions and Benchmarks:

- None

Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above.

### Audit procedures, results and information relied upon:

- Inquired with management about the controls to ascertain that Booking.com's terms and conditions provide details for recommender systems to meet the audit criteria.
- Concluded that management has processes in place to meet the audit criteria. As we noted that control(s) to ensure compliance with the specified requirements were not designed and implemented during the Examination Period, we performed the following substantive audit procedures:
  - a. Inspected Booking.com's website and mobile application and noted that the page has been made public and the sections for "Terms & Conditions" and "How We Work" are available to the recipients of the service. Further noted that the section "Terms and Conditions" lays out the main parameters used in the Booking.com recommender systems for different verticals and includes 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.
  - b. Further, assessed the monitoring controls around Booking.com's website under Obligation 14(5) and concluded that there were no significant outages to the website and therefore the T&Cs were accessible throughout the Examination Period.
  - c. For a sample of recommender systems, ascertained the following:
    - Main parameters within the T&Cs include the criteria which are most significant in determining the information suggested to the recipient of the service and are in line with the system configurations of the recommender system.
    - Main parameters within T&Cs include the reasons for the relative importance of those parameters. Through inquiries with management and from our own knowledge and understanding of the Booking.com platform and the companies operating within the travel industry, we considered the appropriateness of the reasons included.
    - There were no significant changes to the functionality of the recommender system during the Examination Period.
  - d. The procedures to evaluate the completeness and accuracy of the of the list of recommender systems provided to us by management were covered as part of testing of Obligation 27(1).
  - e. Made inquiries at the end of the Examination Period with management and confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted until the end of the Examination Period.

### Conclusion:

Positive with comments.

In our opinion, Booking.com complied with Obligation 27(2) during the Examination Period, in all material respects.

### Recommendations on specific measures:

### Recommended timeframe to implement specific measures:

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

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the relative importance of those parameters which align to the T&Cs.  
Refer to “Controls over underlying data” section in Appendix 1 for  
details.

**Obligation:**

**Audit criteria:**

**Materiality threshold:**

27(3)

Processes, systems and/or controls are appropriately designed and operated to ensure that, where several options are available (pursuant to Booking.com control objective for DSA Obligation 27(1)) for recommender systems that determine the relative order of information presented to recipients of the service, Booking.com makes available a functionality that allows the recipient of the service to select and to modify at any time their preferred option. To ensure that such functionality is directly and easily accessible from the specific section of the Booking.com platform’s online interface, where the information is being prioritised.

Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above.

**Definitions and Benchmarks:**

- **Easily accessible:** content available on “terms and conditions” section of Booking.com’s website.

**Audit procedures, results and information relied upon:**

- Inquired with management about the controls that Booking.com has in place to allow the recipient of the service to select and modify at any time their preferred option in the recommender systems.
- Concluded that management has processes in place to meet the audit criteria. As we noted that control(s) to ensure compliance with the specified requirements were not designed and implemented during the Examination Period, we performed the following substantive audit procedures:
  - a. Reviewed the recommender system functionality options on the Booking.com platform and noted that the users are provided with a functionality to modify the search results by applying various filters and a sorting option, which is available on the search interface of the product verticals present on the Booking.com platform.
  - b. Performed independent procedures and reviewed the search interface and search results and noted that the nature of the vertical, namely the way in which the search function operates and the way in which the search results are presented, are based on the parameters that recipients of the service define in their search, before any results are presented.
  - c. Inspected Booking.com’s platform and noted that the option provided to the users to modify their preferred options is directly and easily accessible on the product verticals of Booking.com platform. Further, we tested whether the sorting functionalities were operating as intended.
  - d. Inspected the change codes and ascertained that the option to modify the relative order of information for recipients of the service was available throughout the Examination Period. Further, assessed the monitoring controls around Booking.com’s website under Obligation 14(5) and concluded that there were no significant outages to the website and therefore the functionality to select and modify preferred options was available and accessible throughout the Examination Period.
  - e. Inspected the change logs of the recommender systems and determined that there were no significant changes made to these systems during the Examination Period.
  - f. Made inquiries at the end of the Examination Period with management and confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted until the end of the Examination Period.

**Conclusion:**

Positive with comments.

In our opinion, Booking.com complied with Obligation 27(3) during the Examination Period, in all material respects.

**Recommendations on specific measures:**

**Recommended timeframe to implement specific measures:**

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 Obligation 27(3).

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| Obligation: | Audit criteria: | Materiality threshold: |
|-------------|-----------------|------------------------|
|-------------|-----------------|------------------------|

|       |  |   |
|-------|--|---|
| 28(1) | Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com, if made accessible to minors, puts in place appropriate and proportionate measures to ensure a high level of privacy, safety, and security of minors, on its service. | Due to the nature of the Obligation, no materiality threshold has been applied. |
|-------|--|---|

**Definitions and Benchmarks:**

- **Appropriate and proportionate:** based on management’s assessment which concluded privacy, safety, and security of minors is a lower risk due to the nature of the business and to the existing measures in place.
- **Measures:** Booking.com has the following processes and measures in place to ensure a high level of privacy, safety, and security on their service to its users, including minors:
  - Processes to follow-up on orders from EU Member States authorities related to illegal content on the Booking.com platform;
  - Reporting mechanisms for users to flag content that allegedly infringes the law or the Booking.com T&Cs;
  - Content moderation practices, engaging both automated Machine Learning (ML) models and manual reviews. The Booking.com core moderation ML algorithms review various types of content (e.g., guest reviews, partner responses, photos). Rejected content is then sent to human moderators for further review;
  - Additional, dedicated machine intelligence (and humans) to monitor offerings on the Booking.com platform and safeguard its integrity against fraudulent actors (e.g., inauthentic listings).

**Audit procedures, results and information relied upon:**

- Inquired with management about the controls and measures in place to ensure privacy, safety, and security of users including minors.
- Concluded that the management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Inquired with management regarding the key risks they have assessed for harm to minors. We understood that due to the nature of the service provided by Booking.com, the content is predominantly related to property data such as pictures, property descriptions and guest reviews. Further, when the reservation is made by a minor, identity checks are performed by the hotels to check the age of the minors and whether they are accompanied by an adult. Therefore the level of harm to minors on the Booking.com platform was assessed to be low. We obtained and inspected the Systemic Risk Assessment reports within Article 34 and noted that it was evaluated that the risk of minors accessing the Booking.com platforms was low due to the nature of the service.
  - b. Inquired with management and inspected the T&Cs on 18 April 2025 and noted that Booking.com platform is not to be used by minors i.e., under 18.
  - c. Observed Booking.com’s platform and noted that the website user interface was updated as of 16 October 2024 and does not allow users below 18 years to create accounts or update the age to below 18 years for a current account. The user interface already did not allow users below 16 years to create accounts or update the age to below 16 years for a current account prior to 16 October 2024.
  - d. Obtained audit evidence to ascertain that Booking.com has implemented following processes and measures in place to ensure a high level of privacy, safety, and security on their service to its users, including minors:
    - Booking.com has implemented processes to follow-up on orders from EU Member States authorities related to illegal content on the Booking.com platform. These are tested within Obligations 11(1-3), 30(6), 32(1), 39(3).
    - Booking.com has implemented reporting mechanisms for users to flag content that allegedly infringes the law or the Booking.com T&Cs. These are tested within Article 16.
    - Booking.com has implemented content moderation practices, engaging both automated Machine Learning (ML) models and manual reviews. The Booking.com core moderation ML algorithms review various types of content (e.g., guest reviews, partner responses,

photos). Rejected content is then sent to human moderators for further review. These are tested within Articles 17 and 23.

- Booking.com has implemented additional, dedicated machine intelligence (and humans) to monitor offerings on the Booking.com platform and safeguard its integrity against fraudulent actors (e.g., inauthentic listings). These are tested within Obligations 30(1) and 30(2) as part of trader onboarding and verification of their details prior to onboarding them onto the Booking.com platform.
- e. Made inquiries at the end of the Examination Period with management and confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted until the end of the Examination Period.

**Conclusion:**

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Positive.

In our opinion, Booking.com complied with Obligation 28(1) during the Examination Period, in all material respects.

**Recommendations on specific measures:**

**Recommended timeframe to implement specific measures:**

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Not applicable

Not applicable

**Obligation:****Audit criteria:****Materiality threshold:****28(2)**

Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com does not present advertisements on its interface based on profiling as defined in Article 4, point (4), of Regulation (EU) 2016/679 using personal data of the recipient of the service, when Booking.com is aware with reasonable certainty that the recipient of the service is a minor.

Due to the nature of the Obligation, no materiality threshold has been applied.

**Definitions and Benchmarks:**

- **Advertisement:** as defined in Obligation 26(1).
- **Reasonable certainty:** a person is persuaded based upon a rational consideration of the available evidence.

**Audit procedures, results and information relied upon:**

- Inquired with management about the controls implemented by Booking.com in respect of advertisements presented to recipients of service, including minors, to comply with the audit criteria.
- Concluded that the management has processes in place to meet the audit criteria. Due to absence of formal controls, we performed the following substantive audit procedures:
  - a. Obtained and inspected the system configuration, to ascertain the processes are in place to comply with the audit criteria as defined above. We observed that certain data elements are used for purposes of presenting advertisements to the recipients of the service including country code.
  - b. Obtained and inspected the legal interpretation documented by internal and external counsel and observed the following as it relates to "profiling", since the country code of the recipient of the service does not constitute personal data, Booking.com does not consider this data element to fall under the definition of profiling as defined in Obligation 4(4) of Regulation (EU) 2016/679.
  - c. Made inquiries at the end of the Examination Period with management and confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted until the end of the Examination Period.

**Conclusion:**

Positive.

In our opinion, Booking.com complied with Obligation 28(2) during the Examination Period, in all material respects.

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

Not applicable

Not applicable

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

### Art. 30 DSA – Traceability of traders

#### Obligation:

#### Audit criteria:

#### Materiality threshold:

30(1)

Processes, systems and/or controls are appropriately designed and operated to ensure that traders can only use Booking.com's online platform to promote messages on or to offer products or services to consumers located in the Union if, prior to the use of their services for those purposes, it has obtained the following information, where applicable to the trader:

- a. The name, address, telephone number and email address of the trader.
- b. A copy of the identification document of the trader or any other electronic identification as defined by Article 3 of Regulation (EU) No 910/2014 of the European Parliament and of the Council.
- c. The payment account details of the trader.
- d. Where the trader is registered in a trade register or similar public register, the trade register in which the trader is registered and its registration number or equivalent means of identification in that register.
- e. A self-certification by the trader committing to only offer products or services that comply with the applicable rules of Union law.

Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above.

#### Definitions and Benchmarks:

- None

#### Audit procedures, results and information relied upon:

- Inquired with management to ascertain that traders can only use Booking.com's online platform to promote messages on or to offer products or services to consumers located in the Union if, prior to the use of their services for those purposes, it has obtained certain information, where applicable to the trader.
- Concluded that the management has processes in place to meet the audit criteria as well as IT controls over the systems hosting the traders data and ascertained that logical access restrictions to the systems hosting the traders data are in place and effective.
- In addition to the control testing we performed the following substantive audit procedures:
  - a. Obtained a list of all the traders active on the Booking.com platform for the Examination Period and ascertained that the information referred in Obligation 30(1) (a)-(e) was obtained prior to the onboarding of the trader.
  - b. Performed the following procedures to evaluate the completeness and accuracy of the list of traders provided to us by Booking.com:
    - Performed a reconciliation for a sample of traders from the population used for testing to the traders listed on the Booking.com platform (i.e. website) and noted that traders information matched.
    - For the relevant systems/tools and services provided by third-party vendors, obtained the third-party assurance reports covering the Examination Period and examined them to identify and assess the impact of any exceptions on our audit procedures.

#### Conclusion:

Positive with comments.

In our opinion, Booking.com complied with Obligation 30(1) during the Examination Period, in all material respects.

#### Recommendations on specific measures:

#### Recommended timeframe to implement specific measures:

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

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Article. Refer to "Controls over underlying data" section in Appendix 1 for details.

Obligation:

Audit criteria:

Materiality threshold:

30(2)

Processes, systems and/or controls are appropriately designed and operated to ensure that:

Upon receiving the information referred to in DSA Obligation 30(1) and prior to allowing the trader concerned to use its services, Booking.com makes best efforts to assess whether such information is reliable and complete, through the use of any freely accessible official online database or online interface made available by a Member State or the Union or through requests to the trader to provide supporting documents from reliable sources.

In the case of traders that were already using the Booking.com services on 17 February 2024, Booking.com makes best efforts to obtain the information referred to in DSA Obligation 30(1), points (a) to (e) listed from the traders concerned within 12 months, and that it suspends the provision of its services to traders who fail to provide the information within that period, and until they have provided all information.

**Definitions and Benchmarks:**

- **Makes best efforts to assess:** taking all the steps that would be taken by a diligent service provider to assess the reliability and completeness of the information provided by traders, taking into account the availability and accessibility of verification infrastructures globally.
- **Reliable sources:** trustworthy supporting documents to assess the information obtained per DSA Obligation 30(1), such as the documents that are accepted pursuant to the Booking.com Trader Verification Policy, or other sources which offer a similar degree of reliability for the purposes of complying with this Obligation, as per Recital 73 of the DSA.

Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above.

**Audit procedures, results and information relied upon:**

- Inquired with management to ascertain that upon receiving the information referred to in DSA Obligation 30(1) and prior to allowing the trader concerned to use its services, Booking.com makes best efforts to assess whether such information is reliable and complete, through the use of any freely accessible official online database or online interface made available by a Member State or the Union or through requests to the trader to provide supporting documents from reliable sources.
- Inquired with management to ascertain that in the case of traders that were already using the Booking.com services on 17 February 2024, Booking.com makes best efforts to obtain the information referred to in DSA Obligation 30(1), points (a) to (e) within 12 months, and that it suspends the provision of its services to traders who fail to provide the information within that period, and until they have provided all information.
- Concluded that management has processes in place to meet the audit criteria. Due to an absence of formal controls, we performed the following substantive audit procedures:
  - a. From the samples selected for Obligations 30(1), we inspected that Booking.com made best efforts to assess whether information referred to in DSA Obligation 30(1) is reliable and complete, through the use of any freely accessible official online database or online interface made available by a Member State or the Union or through requests to the trader to provide supporting documents from reliable sources.
  - b. To evaluate the completeness and accuracy of the list of traders provided to us by management, procedures were performed as part of testing the Obligation 30(1).
  - c. Further, for a sample of traders, inspected that in the case of traders that were already using the Booking.com services on 17 February 2024, Booking.com made best efforts to obtain the information referred to in DSA Obligation 30(1), points (a) to (e) within 12 months. Further, as part of testing of Obligation 30(3), we noted that Booking.com suspended the accounts of the traders for which information was not provided within 60 days from the initiation date or 30 days from the failure to remedy the incorrect information.
- Determined that management did not achieve full coverage by 17 February 2025, but ascertained that the number of bookings and the revenue generated from those bookings from travellers in the EEA related to traders that had not yet submitted all the information required by Obligation 30(1) by 17 February 2025, in the period from 17 February 2025 through the moment those traders did provide the information, was

below the materiality thresholds.

**Conclusion:**

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Positive with comments.

In our opinion, Booking.com complied with Obligation 30(2) during the Examination Period, in all material respects.

**Recommendations on specific measures:**

**Recommended timeframe to implement specific measures:**

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Refer to the recommendations above in "Obligation 30(1)" for details.

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Obligation:

Audit criteria:

Materiality threshold:

30(3)

Processes, systems and/or controls are appropriately designed and operated to ensure that:

- Where Booking.com obtains sufficient indications or has reason to believe that any item of information referred to in Booking.com control objective for DSA Obligation 30(1) obtained from the trader concerned is inaccurate, incomplete or not up-to-date, it requests that the trader remedy that situation without delay, or within the period set by Union and national law.
- Where the trader fails to correct or complete that information, Booking.com swiftly suspends the provision of its service to that trader in relation to the offering of products or services to consumers located in the Union until the request has been fully complied with.

Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above.

**Definitions and Benchmarks:**

- **Without delay:** for new traders, depending on the existence and accessibility of verification infrastructures, approval in verification is a prerequisite to offer services to travellers located within the EEA. Once a potential new trader fails verification, a message is triggered in real-time to the trader where a new document/information is requested. Existing traders need to remedy within 30 days as of the date of the first verification rejection notification.
- **Swiftly:** new traders are not able to offer services to travellers located within the EEA until the information has been verified by Booking.com according to the Booking.com verification processes. For existing traders, if the trader fails to provide complete and reliable information within the 60 days period after the onboarding request or fails to remedy within the 30 days period, Booking.com suspends the provision of the services to that trader in relation to travellers located within the EEA.

**Audit procedures, results and information relied upon:**

- Inquired with management to ascertain where Booking.com obtains sufficient indications or has reason to believe that any item of information referred to in Booking.com control objective for DSA Obligation 30(1) obtained from the trader concerned is inaccurate, incomplete or not up-to-date, it requests that the trader remedy that situation without delay, or within the period set by Union and national law.
- Inquired with management to ascertain that where the trader fails to correct or complete that information, Booking.com swiftly suspends the provision of its service to that trader in relation to the offering of products or services to consumers located in the Union until the request has been fully complied with.
- Concluded that management has processes in place to meet the audit criteria. Due to an absence of formal controls, we performed the following substantive audit procedures:
  - a. Understood that a new trader cannot offer properties to consumers within European Economic Areas ("EEA") without being approved. Booking.com makes approval determination on the basis that the trader provided complete and reliable information. For existing traders, if the trader fails to provide complete and reliable information within the 60 days period after the onboarding request or fails to remedy within the 30 days period, Booking.com suspends the provision of the services to that trader in relation to travellers located within the EEA.
  - b. Obtained the population of traders that were rejected/suspended during the Examination Period. For a sample of rejected/suspended traders, tested the following attributes:
    - Communication sent by Booking to the new and/or existing trader to request complete and accurate information.
    - In the case of a new trader, whether Booking.com rejected the request if complete and reliable information was not provided by the trader.

- In the case of an existing trader, whether Booking.com suspended the trader swiftly if complete and reliable information was not provided by the trader.
- c. To evaluate the completeness and accuracy of the list of traders who were rejected/suspended provided to us by management, procedures were performed as part of testing the Obligation 30(1).
- d. Further, at the end of the Examination Period, we confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted and population being extracted until the end of the Examination Period.
- Determined that management did not achieve full coverage by 17 February 2025, but ascertained that the number of bookings and the revenue generated from those bookings from travellers in the EEA related to traders that had not yet submitted all the information required by Obligation 30(1) by 17 February 2025, in the period from 17 February 2025 through the moment those traders did provide the information, was below the materiality thresholds.

**Conclusion:**

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Positive with comments.

In our opinion, Booking.com complied with Obligation 30(3) during the Examination Period, in all material respects.

**Recommendations on specific measures:**

**Recommended timeframe to implement specific measures:**

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Refer to the recommendations above in "Obligation 30(1)" for details.

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## Art. 30 DSA – Traceability of traders

### Obligation:

### Audit criteria:

### Materiality threshold:

30(4)

Processes, systems and/or controls are appropriately designed and operated to ensure that, without prejudice to Article 4 of Regulation (EU) 2019/1150, if Booking.com refuses to allow a trader to use its service pursuant to DSA Obligation 30(1), or suspends the provision of its service pursuant to DSA Obligation 30(3), the trader concerned has the right to lodge a complaint as provided for in DSA Articles 20 and 21.

Due to the nature of the Obligation, no materiality threshold has been applied.

### Definitions and Benchmarks:

- None

### Audit procedures, results and information relied upon:

- Inquired with management about the right to lodge a complaint as provided for in DSA Articles 20 and 21 by concerned traders if Booking.com refuses to allow a trader to use its service pursuant of DSA Obligation 30(1) or suspends the provision of its service pursuant to DSA Obligation 30(3).
- Concluded that management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Observed that if Booking.com refuses to allow a trader to use its service pursuant of DSA Obligation 30(1) or suspends the provision of its service pursuant to DSA Obligation 30(3), traders are able to lodge a complaint through the Dispute Resolution Center webpage which is accessible via the Booking.com website.
  - b. Inspected the changes and the monitoring tool for the webpage and confirmed that the webpage was available throughout the Examination Period and that there were no significant outages to the webpage during the Examination Period.
  - c. Made inquiries at the end of the Examination Period with management and confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted until the end of the Examination Period.

### Conclusion:

Positive.

In our opinion, Booking.com complied with Obligation 30(4) during the Examination Period, in all material respects.

### Recommendations on specific measures:

### Recommended timeframe to implement specific measures:

Not applicable

Not applicable

## Art. 30 DSA – Traceability of traders

### Obligation:

### Audit criteria:

### Materiality threshold:

30(5)

Processes, systems and/or controls are appropriately designed and operated to ensure that consumers concluding distance contracts with traders shall store the information obtained pursuant to paragraphs 1 and 2 in a secure manner for a period of six months after the end of the contractual relationship with the trader concerned. They shall subsequently delete the information.

Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above.

### Definitions and Benchmarks:

- None

### Audit procedures, results and information relied upon:

- Inquired with management about information retention obtained pursuant to paragraphs 1 and 2 after the end of the contractual relationship with the trader concerned.
- Concluded that management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Understood that although Obligation 30(5) mandates that trader information must be retained for six months following the end of the contractual relationship, Booking.com's policies extend beyond this minimum requirement due to other legal Obligations.
  - b. Obtained the list of traders for which the contractual relationship ended (through the use of 'Termination Status' and 'Termination Date' fields defined within the system) during the last 6 months of the Examination Period. For sample traders, determined that the information obtained pursuant to paragraphs 1 and 2 had been retained for a period of six months after the end of the contractual relationship with the trader concerned.
  - c. To evaluate the completeness and accuracy of the list of traders for which the contractual period ended provided to us by management, procedures were performed as part of testing the Obligation 30(1).
  - d. Further, at the end of the Examination Period, we confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted and population being extracted until the end of the Examination Period.

### Conclusion:

Positive.

In our opinion, Booking.com complied with Obligation 30(5) during the Examination Period, in all material respects.

### Recommendations on specific measures:

### Recommended timeframe to implement specific measures:

Not applicable

Not applicable

## Art. 30 DSA – Traceability of traders

### Obligation:

### Audit criteria:

### Materiality threshold:

30(6)

Processes, systems and/or controls are appropriately designed and operated to ensure that, without prejudice to DSA Obligation 30(2), Booking.com only discloses the information to third parties where so required in accordance with the applicable law, including the orders referred to in DSA Article 10 and any orders issued by Member States' competent authorities or the Commission for the performance of their tasks under the DSA.

Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above.

#### Definitions and Benchmarks:

- None

### Audit procedures, results and information relied upon:

- Inquired with management to ascertain that without prejudice to DSA Obligation 30(2), Booking.com only discloses the information to third parties where so required in accordance with the applicable law, including the orders referred to in DSA Article 10 and any orders issued by Member States' competent authorities or the Commission for the performance of their tasks under the DSA.
- Concluded that management has processes in place to meet the audit criteria. Due to an absence of formal controls, we performed the following substantive audit procedures:
  - a. Reviewed the existing process to disclose trader information to third parties and confirmed this to be appropriate as per the requirements under Obligation 30(6).
  - b. Obtained the population of requests received to disclose information of the traders for the period from 1 June 2024 to 10 April 2025. For sample requests, ascertained that Booking.com only disclosed the information to third parties where so required in accordance with the applicable law, including the orders referred to in DSA Article 10 and any orders issued by Member States' competent authorities.
  - c. The completeness and accuracy of the listing of requests to disclose information of the traders was tested as part of testing of Obligation 15(1).
  - d. Further, confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted and the population being extracted on 10 April 2025 until the end of the Examination Period.

### Conclusion:

Positive with comments.

In our opinion, Booking.com complied with Obligation 30(6) during the Examination Period, in all material respects.

### Recommendations on specific measures:

### Recommended timeframe to implement specific measures:

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. Refer to "Controls over underlying data" section in Appendix 1 for details.

27 February 2026.

Obligation:

Audit criteria:

Materiality threshold:

30(7)

Processes, systems and/or controls are appropriately designed and operated to ensure that:

- Booking.com makes available on its online platform to the recipients of the service the trader information related to name, address, telephone number and email address of the trader, to the trade register in which the trader is registered and its registration number or equivalent means of identification, and to a self-certification by the trader committing to only offer products or services that comply with the applicable rules of Union law in a clear, easily accessible and comprehensible manner.
- Such information is available at least on the Booking.com’s online interface where the information on the product or service is presented.

Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above.

**Definitions and Benchmarks:**

- **Makes available:** information is displayed on the interface where the service is presented, once this information is approved in verification according to the Booking.com systems.
- **Clear:** based on Booking.com internal UX Quality standards.
- **Easily accessible:** content available on the Booking.com website.
- **Easily comprehensible:** based on the Booking.com internal UX Quality standards.

**Audit procedures, results and information relied upon:**

- Inquired with management to ascertain that Booking.com makes available on its online platform to the recipients of the service the trader information related to name, address, telephone number and email address of the trader, to the trade register in which the trader is registered and its registration number or equivalent means of identification, and to a self-certification by the trader committing to only offer products or services that comply with the applicable rules of Union law in a clear, easily accessible and comprehensible manner.
- Further inquired with management that such information is available at least on Booking.com’s online interface where the information on the product or service is presented.
- Concluded that management has processes in place to meet the audit criteria. Due to an absence of formal controls, we performed the following substantive audit procedures:
  - a. From the samples selected for Obligation 30(1), inspected the Booking.com online platform to verify the information in Obligation 30(1), points (a), (d) and (e) were available and displayed on the Booking.com website.
  - b. Concluded that the information obtained from the trader was correctly displayed to recipients.
  - c. To evaluate the completeness and accuracy of the list of traders provided to us by management, procedures were performed as part of testing Obligation 30(1).

**Conclusion:**

Positive with comments.

In our opinion, Booking.com complied with Obligation 30(7) during the Examination Period, in all material respects.

**Recommendations on specific measures:**

**Recommended timeframe to implement specific measures:**

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.

27 February 2026.

## Art. 31 DSA – Compliance by design

### Obligation:

### Audit criteria:

### Materiality threshold:

#### 31(1)

Processes, systems, and/or controls are appropriately designed and operated to ensure that Booking.com:

- Designs and organises its online interface in a way that enables traders to comply with their Obligations regarding pre-contractual information, compliance, and product safety information under applicable Union law.
- Enables traders to provide information on the name, address, telephone number and email address of the economic operator, as defined in Obligation 31(1), of Regulation (EU) 2022 and other Union law.

Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above.

#### Definitions and Benchmarks:

- None

### Audit procedures, results and information relied upon:

- Inquired with management about the online interface design and organisation to enable traders to comply with their Obligations and to provide certain information.
- Concluded that the management has processes in place to meet the audit criteria. Due to absence of formal controls, we performed the following substantive audit procedures:
  - a. Obtained the items that Booking.com would deem being part of precontractual information, compliance and product safety information that needs to be accessible to customers before they make a booking. These items included: name, address, telephone number, email address, trader's policies, payment conditions, total price to be paid, terms & conditions including trader's T&Cs, and indications of traveller's Obligation to pay.
  - b. Reviewed the online platform to confirm that the relevant elements listed were present for ABU traders on the website. We confirmed that all the above items were available and visible on the website throughout the Examination Period by taking sample reservations.
  - c. Made inquiries at the end of the Examination Period with management and confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted until the end of the Examination Period.

### Conclusion:

Positive with comments.

In our opinion, Booking.com complied with Obligation 31(1) during the Examination Period, in all material respects.

### Recommendations on specific measures:

### Recommended timeframe to implement specific measures:

We recommend that Booking.com should consider implementing access and change management controls to the online interface to ensure compliance with the specified requirement through the Examination Period through automations and therefore limiting the risk of manual errors.

27 February 2026.

**Obligation:**

**Audit criteria:**

**Materiality threshold:**

31(2)

Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com's online interface is designed and organised in a way that it allows traders to provide at least the following:

Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above.

- a. The information necessary for the clear and unambiguous identification of the products or the services promoted or offered to consumers located in the Union through the Booking.com services.
- b. Any sign identifying the trader such as the trademark, symbol or logo.

Where applicable, the information concerning the labelling and marking in compliance with rules of applicable Union law on product safety and product compliance.

**Definitions and Benchmarks:**

- None

**Audit procedures, results and information relied upon:**

- Inquired with management about the online interface design and organisation to enable traders to provide the specified information by this Obligation.
- Concluded that the management has processes in place to meet the audit criteria. Due to absence of formal controls, we performed the following substantive audit procedures:
  - a. Inspected the online interface and noted that the information displayed about the products, or the services promoted or offered to consumers located in the European Union was clear and unambiguous to identify the products or the services. We also noted that for the bigger traders (properties and cars), the logo was identified and displayed on the website. Given the nature of the services provided by Booking.com, product safety and product compliance were not applicable.
  - b. Determined that there had been no changes to the captured attributes throughout the Examination Period by inspecting sample bookings and confirmed that the website was operational throughout the period.
  - c. Made inquiries at the end of the Examination Period with management and confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted until the end of the Examination Period.

**Conclusion:**

Positive with comments.

In our opinion, Booking.com complied with Obligation 31(2) during the Examination Period, in all material respects.

**Recommendations on specific measures:**

**Recommended timeframe to implement specific measures:**

We recommend that Booking.com should consider implementing access and change management controls to the online interface to ensure compliance with the specified requirement through the Examination Period through automations and therefore limiting the risk of manual errors.

27 February 2026.

## Art. 31 DSA – Compliance by design

| Obligation: | Audit criteria:  | Materiality threshold:   |
|-------------|--|--|
| 31(3)       | <p>Processes, systems and/or controls are appropriately designed and operated to ensure that:</p> <ul style="list-style-type: none"><li>Booking.com makes best efforts to assess whether traders have provided the information referred to in Booking.com control objectives for DSA Obligations 31.1 and 31.2 prior to allowing them to offer their products or services on the Booking.com platform.</li><li>After allowing the trader to offer products or services on the Booking.com online platform that allows consumers to conclude distance contracts with traders, Booking.com makes reasonable efforts to randomly check in any official, freely accessible and machine-readable online database or online interface whether the products or services offered have been identified as illegal.</li></ul> <p><b>Definitions and Benchmarks:</b></p> <ul style="list-style-type: none"><li><b>Reasonable efforts to randomly check:</b> Booking.com has conducted a survey of the European Union Member States and as a result of that survey understands that Romania is the only Member State to have an official freely accessible and machine-readable online database which is relevant to Booking.com. Accordingly, on a monthly basis, Booking.com randomly selects any five traders offering services in Romania and assesses these against the Romanian database. Further, randomly select five traders from Romanian database and check that they are not listed on the platform.</li></ul> | Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above. |

### Audit procedures, results and information relied upon:

- Inquired with management about Booking.com's efforts to assess whether traders have provided the required information and whether the products or services offered by the traders have been identified as illegal.
- Concluded that the management has processes in place to meet the audit criteria. Due to absence of formal controls, we performed the following substantive audit procedures:
  - Reviewed the Booking.com's benchmark terms definitions and noted that the term "random" refers to that on a monthly basis the Company randomly selects five traders offering accommodation services in Romania and assesses these against the public list as having their classification certificates de-registered or withdrawn. Further, randomly select five traders from the Romanian database and check that they are not visible on the platform.
  - Noted that Booking.com conducted the review against the official, freely accessible and machine-readable online database and confirmed that services offered had not been identified as illegal. Based on the assessment performed, Booking.com have noted that only Romanian properties on the website are applicable for this review. The Romanian properties on the website are randomly selected by Booking.com and are reviewed against the Ministry of Economy, Entrepreneurship and Tourism online database.
  - For a sample of randomly selected Romanian properties listed on the Booking.com website, we noted that they do not appear in the applicable lists of the freely accessible online Romanian database and therefore were not illegal.
  - For a sample of randomly selected Romanian properties from freely accessible online Romanian database, we noted that they were not listed on the Booking.com's platform.

### Conclusion:

Positive with comments.

In our opinion, Booking.com complied with Obligation 31(3) during the Examination Period, in all material respects.

### Recommendations on specific measures:

We recommend that Booking.com should consider formalising the current process into a monitoring control for a consistent design and to ensure compliance with the specified requirement through the Examination Period.

### Recommended timeframe to implement specific measures:

27 February 2026.

| Obligation: | Audit criteria:  | Materiality threshold:  |
|-------------|--|---|
| 32(1)       | <p>Processes, systems and/or controls are appropriately designed and operated to ensure that, if it becomes aware that an illegal product or service has been offered by a trader to consumers located in the European Union through its services in the previous six months, Booking.com informs consumers who purchased the illegal product/service through its service (provided that it has the consumers' contact details) of:</p> <ol style="list-style-type: none"> <li>The fact that the product/service is illegal.</li> <li>The trader identity.</li> <li>Any relevant means of redress.</li> </ol> <p><b>Definitions and Benchmarks:</b></p> <ul style="list-style-type: none"> <li>None</li> </ul> | <p>Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above.</p> |

**Audit procedures, results and information relied upon:**

- Inquired with management about the processes and controls in place to ascertain that the authorities, individuals or entities can inform Booking.com of any illegal service(s) that is being offered in order to investigate and delist the property if needed.
- Noted that Booking.com’s management self-identified instances throughout the Examination Period where illegal services were offered to the consumers in the EU. We further noted that the contact details for the consumers who purchased illegal services were available, but there were no processes in place for the month of June 2024 to inform the consumers about the fact that the purchased product or service is illegal along with the identity of the trader and any relevant means of redress.
  - Management implemented the process to inform consumers who purchased the illegal product/service through its service as of July 2024. We obtained the population of illegal products/services during the period of 1 July 2024 to 31 May 2025 and for a sample consumers who purchased the illegal product/service, we ascertained that Booking.com informed them (through the provided consumer’s contact details) about the following:
    - The fact that the product/service is illegal.
    - The trader identity.
    - Any relevant means of redress.

**Conclusion:**

Negative.

In our opinion, because of the significance of the material non-compliance described in the above paragraph, Booking.com has not complied with Obligation 32(1) during the Examination Period, in all material respects.

| Recommendations on specific measures: | Recommended timeframe to implement specific measures: |
|---------------------------------------|---|
|---------------------------------------|---|

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.

27 February 2026.

| Obligation: | Audit criteria:  | Materiality threshold:   |
|-------------|--|--|
| 32(2)       | Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com allowing consumers to conclude distance contracts with traders does not have the contact details of all consumers concerned, that Booking.com shall make publicly available and easily accessible on its online interface the information concerning the illegal product or service, the identity of the trader and any relevant means of redress. | Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above. |

**Definitions and Benchmarks:**

- None

**Audit procedures, results and information relied upon:**

- We inquired with Booking.com’s management about the processes and controls in place to ascertain that Booking.com allowing consumers to conclude distance contracts with traders does not have the contact details of all consumers concerned, that Booking.com shall make publicly available and easily accessible on its online interface the information concerning the illegal product or service, the identity of the trader and any relevant means of redress.
- Concluded that the management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Confirmed that by the nature of platform and the services provided by Booking.com, it is mandatory for customers to fill in their email address and phone number when making a booking.
  - b. Noted that the email address is required during the registration process via the application or through the website. The user can create an account by entering the email id or sign in via Gmail, Apple or Facebook. Further, customer can make a reservation via his/ her own account or continue as a guest. In both the cases, there are mandatory fields to provide the contact details.
  - c. Therefore, given that Booking.com has the contact details of the consumers concerned, it is not required for Booking.com to make publicly available and easily accessible on its online interface the information concerning the illegal product or service, the identity of the trader and any relevant means of redress.
  - d. Further, we made inquiries at the end of the Examination Period with management and confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted until the end of the Examination Period.

**Conclusion:**

Positive.

In our opinion, Booking.com complied with Obligation 32(2) during the Examination Period, in all material respects.

| Recommendations on specific measures: | Recommended timeframe to implement specific measures: |
|---------------------------------------|---|
| Not applicable                        | Not applicable  |

## Section 5: Additional Obligations for providers of very large online platforms and of very large online search engines to manage systemic risk.

### Art. 34 DSA – Systemic Risk Assessment

| Obligation: | Audit criteria:   | Materiality threshold:  |
|-------------|---|---|
| 34(1)       | <p>Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com:</p> <ul style="list-style-type: none"><li>• Diligently identifies, analyses and assesses any systemic risks in the Union stemming from the design or functioning of its service and related systems (including algorithmic systems), or from the use made of its services.</li><li>• Carries out the related risk assessments by the date of DSA application to Booking.com and at least once every year thereafter, and in any event prior to deploying functionalities that are likely to have a critical impact on the risks identified.</li><li>• Performs a risk assessment which is specific to Booking.com services and proportionate to the systemic risks, taking into consideration their severity and probability, and that it includes the following systemic risks:<ul style="list-style-type: none"><li>a. dissemination of illegal content through Booking.com services.</li><li>b. any actual or foreseeable negative effects for the exercise of fundamental rights, in particular the fundamental rights to human dignity (enshrined in Article 1 of the Charter of Fundamental rights of the European Union), to respect for private and family life (enshrined in Article 7 of the Charter), to the protection of personal data (enshrined in Article 8 of the Charter), to freedom of expression and information (including the freedom and pluralism of the media - enshrined in Article 11 of the Charter), to non-discrimination (enshrined in Article 21 of the Charter), to respect for the rights of the child (enshrined in Article 24 of the Charter) and to a high-level of consumer protection (enshrined in Article 38 of the Charter);</li><li>c. any actual or foreseeable negative effects on civic discourse and electoral processes, and public security.</li><li>d. any actual or foreseeable negative effects in relation to gender-based violence, the protection of public health and minors and serious negative consequences to the person's physical and mental well-being.</li></ul></li></ul> | Due to the nature of the Obligation, no materiality threshold has been applied. |
|             | <p><b>Definitions and Benchmarks:</b></p> <ul style="list-style-type: none"><li>• <b>Diligently identify, analyse and assess:</b> in line with Booking.com's risk management policies and guidelines.</li><li>• <b>Algorithmic systems:</b> automated systems and processes used to manage content and user interactions and make decisions or predictions without human intervention.</li><li>• <b>Functionalities:</b> any new product or service launched on the Booking.com platform and accessible by users.</li><li>• <b>Critical Impact:</b> where a new functionality affects an existing risk or creates a new risk such that the probability of occurrence of the risk is rated at the highest level in the Systematic Risk Assessment ("SRA") assessment scale ("Critical").</li></ul>   |   |

#### Audit procedures, results and information relied upon:

- Inquired with management about the internal controls to monitor the performance of risk assessments, as well as the actions, means and processes that Booking.com have in place to ensure compliance with Obligation 34(1).
- Concluded that management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Obtained and inspected the SRA methodology documentation and noted that it included processes in line with policies and guidelines within Booking.com risk management covering risk identification, assessment, measurement, and implementation of mitigation actions.
  - b. Inquired about the sources of information used for comprehensive risk identification and confirmed how this information was collected, including reliance on scientific and technical insights collected from various stakeholders internal and external to Booking.com. We noted that to ensure compliance with Article 34, Booking.com identified qualified individuals within the organisation to oversee compliance efforts and secured executive sponsorship for necessary actions.
  - c. Further, Booking.com has also engaged specialist external consultants and legal advisors to assist in developing and executing the SRA process. We noted that workshops were facilitated by the external consultants to various teams for risk identification. Additionally, teams from various departments including senior staff members were involved to enhance understanding of the company's activities and the associated risks.
  - d. Inspected the SRA conducted in July 2024 and noted that systemic risks listed within Obligation 34(1)(a) through (d) are included. Within the SRA, Booking.com set out how systemic risks were identified, analysed, assessed and mitigated.
  - e. Inspected the evidence of how risks are ranked to ascertain whether the risk ranking takes into account severity and probability.
  - f. Through inquiries with management, inspection of the SRA documentation and our own knowledge and understanding of the Booking.com platform, determined that the risk assessment conducted was proportionate to the systemic risks, taking into consideration the severity and probability of each risk, which was assessed in accordance to the SRA methodology.
  - g. Reviewed the public SRA documentation from other VLOPs and considered the methodology, approach and risks identified when reviewing and assessing Booking.com's SRA.
  - h. Reviewed the qualifications of the senior staff members that were included in the SRA and noted that they had appropriate knowledge and expertise.
  - i. Inspected evidence to ascertain whether requisite reviews and approvals were obtained in a timely manner in accordance with the requirement set in the DSA.
- Based on the results of the substantive procedures described above, no exceptions were noted. However, we noted the following item from our procedures which we deemed not to lead to material non-compliance with the audit criteria:
  - a. The procedures undertaken in constructing the SRA did not formally document assessments of whether new products or functionalities deployed during the Examination Period might have a critical impact on the risk assessment. However, management have incorporated mitigating processes and noted that no new critical products or functionalities were deployed during the Examination Period that have a significant impact on the SRA.

**Conclusion:**

Positive with comments.

In our opinion, Booking.com complied with Obligation 34(1) during the Examination Period, in all material respects.

**Recommendations on specific measures:**

**Recommended timeframe to implement specific measures:**

We recommend that Booking should consider enhancing the documentation related to the assessment of new products or functionalities deployed during the Examination 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.

27 February 2026.

| Obligation: | Audit criteria: | Materiality threshold: |
|-------------|-----------------|------------------------|
|-------------|-----------------|------------------------|

|       |  |   |
|-------|--|---|
| 34(2) | Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com: | Due to the nature of the Obligation, no materiality threshold has been applied. |
|-------|--|---|

- Takes into account when conducting risk assessments whether and how the following factors influence any of the systemic risks referred to in Booking.com's audit criteria for DSA Obligation 34(1):
  - a. the design of Booking.com recommender systems and any other relevant algorithmic system;
  - b. Booking.com content moderation systems;
  - c. the applicable terms and conditions and their enforcement;
  - d. systems for selecting and presenting advertisements;
  - e. data related practices of Booking.com.
- Analyses whether and how such risks pursuant are influenced by intentional manipulation of the Booking.com service, including by inauthentic use or automated exploitation of the service, as well as the amplification and potentially rapid and wide dissemination of illegal content and of information that is incompatible with the Booking.com terms and conditions.
- Takes into account specific regional or linguistic aspects, including when specific to a Member State.

**Definitions and Benchmarks:**

- **Influence:** impact to the nature and/or likelihood of identified systemic risks in Obligation 34(1).
- **Content Moderation System:** Systems used for content moderation proprietary developed by Booking.com.
- **Intentional manipulation of service:** an inauthentic use or automated exploitation of the service, or the amplification and potentially rapid and wide dissemination of illegal content and of information that is incompatible with the Booking.com terms and conditions.
- **Inauthentic use or automated exploitation of the service:** recipient of service engages in activity on the platform that is inconsistent with Booking.com's terms and conditions.

**Audit procedures, results and information relied upon:**

- Inquired with management about the internal controls that Booking.com has put in place to monitor the performance of risk assessments regarding each factor referred to in Obligation 34(2)(a)-(e), as well as the actions, means and processes they have in place to ensure compliance with Obligation 34(2).
- Concluded that management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Through inquiries with management, inspection of the SRA documentation and our own knowledge and understanding of the Booking.com platform, considered the identified systemic risks assessed in consideration of the factors outlined in Obligation 34(2) (a)-(e).
  - b. Inspected the SRA to ascertain whether the assessment covered the intentional manipulation of the service, including by inauthentic use or automated exploitation of the service, as well as the amplification and potentially rapid and wide dissemination of illegal content and of information that is incompatible with the Booking.com terms and conditions.
  - c. Inspected the SRA to ascertain whether the assessment took into account and addressed specific regional or linguistic aspects, including when specific to a Member State.

- d. As noted against Art. 34(1), we reviewed the public SRA documentation from other VLOPs and considered the methodology, approach and risks identified when reviewing and assessing Booking.com’s SRA and also reviewed the qualifications of the senior staff members that were included in the SRA and noted that they had appropriate knowledge and expertise.

**Conclusion:**

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Positive.

In our opinion, Booking.com complied with Obligation 34(2) during the Examination Period, in all material respects.

**Recommendations on specific measures:**

**Recommended timeframe to implement specific measures:**

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Not applicable

Not applicable

**Obligation:**

**Audit criteria:**

**Materiality threshold:**

34(3)

Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com preserves the supporting documents of the risk assessments for at least three years after their performance, and that it shall, upon request, communicate them to the Commission and to the Digital Services Coordinator of establishment.

Due to the nature of the Obligation, no materiality threshold has been applied.

**Definitions and Benchmarks:**

- None

**Audit procedures, results and information relied upon:**

- Inquired with management about the process followed by Booking.com to collate and retain all relevant documentation for at least 3 years and make available if requested by the Commission and DSC.
- Concluded that management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Inspected Booking.com’s website and internal folders and noted that the supporting documents for the prior year and this year’s risk assessments are appropriately retained.
  - b. Further, we noted that there have been no requests made by the European Commission or the Dutch Digital Services Coordinator to communicate any systemic risk assessment supporting documentation as part of Obligation 40(1) testing.
  - c. Procedures were performed as part of our testing of Obligation 40(1) to ascertain that no RFIs were received from the European Commission and the Digital Services Coordinator.
  - d. Made inquiries at the end of the Examination Period with management and confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted until the end of the Examination Period.
- Based on the results of the substantive procedures described above, no exceptions were noted. However, we noted the following item from our procedures which we deemed not to lead to material non-compliance with the audit criteria:
  - a. Even though management preserved the supporting documents of the risk assessments for prior year and this year, there is no formal documented.

**Conclusion:**

Positive with comments.

In our opinion, Booking.com complied with Obligation 34(3) during the Examination Period, in all material respects.

**Recommendations on specific measures:**

**Recommended timeframe to implement specific measures:**

We recommend that 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.

27 February 2026.

## Obligation:

## Audit criteria:

## Materiality threshold:

35(1)

Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com puts in place reasonable, proportionate and effective mitigation measures, tailored to the specific systemic risks identified pursuant to the Booking.com control objective for DSA Obligation 34(1), with particular consideration to the impacts of such measures on fundamental rights.

Due to the nature of the Obligation, no materiality threshold has been applied.

Such measures may include, where applicable:

- a. Adapting the design, features or functioning of their services, including their online interfaces.
- b. Adapting their terms and conditions and their enforcement.
- c. Adapting content moderation processes, including the speed and quality of processing notices related to specific types of illegal content and, where appropriate, the expeditious removal of, or the disabling of access to, the content notified, in particular in respect of illegal hate speech or cyber violence, as well as adapting any relevant decision-making processes and dedicated resources for content moderation.
- d. Testing and adapting their algorithmic systems, including their recommender systems.
- e. Adapting their advertising systems and adopting targeted measures aimed at limiting or adjusting the presentation of advertisements in association with the service they provide.
- f. Reinforcing the internal processes, resources, testing, documentation, or supervision of any of their activities in particular as regards detection of systemic risk.
- g. Initiating or adjusting cooperation with trusted flaggers in accordance with Article 22 and the implementation of the decisions of out-of-court dispute settlement bodies pursuant to Article 21.
- h. initiating or adjusting cooperation with other providers of online platforms or of online search engines through the codes of conduct and the crisis protocols referred to in Articles 45 and 48 respectively;
- i. taking awareness-raising measures and adapting their online interface in order to give recipients of the service more information;
- j. taking targeted measures to protect the rights of the child, including age verification and parental control tools, tools aimed at helping minors signal abuse or obtain support, as appropriate;
- k. ensuring that an item of information, whether it constitutes a generated or manipulated image, audio or video that appreciably resembles existing persons, objects, places or other entities or events and falsely appears to a person to be authentic or truthful is distinguishable through prominent markings when presented on their online interfaces, and, in addition, providing an easy to use functionality which enables recipients of the service to indicate such information.

**Definitions and Benchmarks:**

- **Disabling of access:** Removal of access to the whole platform content; user account is suspended.
- **Illegal hate speech:** Publicly inciting to violence or hatred directed against a group of persons or a member of such a group defined by reference to race, colour, religion, descent or national or ethnic origin or any other legally protected characteristic.

- 
- **Cyber violence:** In line with the definition and guideline provided by the Council of Europe, Cyberviolence.
  - **Algorithmic systems:** Automated systems and processes used to manage content and user interactions and make decisions or predictions without human intervention.
  - **Advertising systems:** System used to display, target, and deliver advertisements to users.

#### Audit procedures, results and information relied upon:

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- Inquired with management to ascertain that Booking.com puts in place reasonable, proportionate and effective mitigation measures, tailored to the specific systemic risks identified pursuant to the Booking.com control objective for DSA Obligation 34(1), with particular consideration to the impacts of such measures on fundamental rights.
- Concluded that management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Confirmed that the methodology governing the implementation, review and monitoring of risk mitigation procedures of Booking.com was approved by the Booking.com Management Body on 23 September 2024 and noted that there was a risk-based approach to the risk mitigation in line with policies and guidelines within Booking.com risk management.
  - b. Reviewed the 2024 Q4 mitigation measures report was on file and confirmed that Booking.com considered risks, mitigations and gaps in governance in relation to this process.
  - c. Noted that the SRA and Risk Mitigation Measures report was approved by Management Body of Booking.com in September 2024. Booking.com had produced a risk mitigation plan, with activities implemented in 2024. Given the 2024 SRA did not identify new risks, the similar mitigation measures strategy from last year still applied.
  - d. The 2024 SRA and Q4 risk mitigation plan was documented and approved by Management Body of Booking.com. This presented the top risk areas, expanded on the types of risks as well as the pre-SRA controls in place and the post SRA controls put in place.
  - e. Noted that Compliance provided a spreadsheet evidencing their review of mitigants on a quarterly basis. The narrative in the spreadsheet indicated whether risk mitigants were in place and if there were any changes since the previous period. The Mitigation Measures spreadsheet listed unique mitigants.
  - f. The Mitigation Measures document was reviewed for the factors referred to in 35(1)(a)-(k) and there are instances where those factors were reflected in mitigation measures.
  - g. Understood the structure of the organisation, roles and responsibilities with respect to the SRA process.
  - h. Made inquiries at the end of the Examination Period with management and confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted until the end of the Examination Period.
- Based on the results of the substantive procedures described above, no exceptions were noted. However, we noted the following items from our procedures which we deemed not to lead to material non-compliance with the audit criteria:
  - a. There are no formalised and measurable controls mapped for risk mitigants across different risk domains identified on the Systemic Risk Assessment.
  - b. There are no formalised, documented monitoring controls over the risk mitigants to enhance measurability and efficacy of their risk mitigants.

#### Conclusion:

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Positive with comments.

In our opinion, Booking.com complied with Obligation 35(1) during the Examination Period, in all material respects.

#### Recommendations on specific measures:

#### Recommended timeframe to implement specific measures:

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- |  |                   |
|--|-------------------|
| 1. We recommend that Booking.com maps the risk mitigants to formalised and measurable controls across different risk domains identified on the Systemic Risk Assessment. | 27 February 2026. |
|--|-------------------|

- 
2. Further, we recommend that Booking.com should consider documenting monitoring controls over the risk mitigants to enhance measurability and efficacy of their risk mitigants.

| Obligation: | Audit criteria:   | Materiality threshold:  |
|-------------|---|---|
| 36(1)       | <p>Where a crisis occurs, the Commission, acting upon a recommendation of the Board may adopt a decision, requires Booking.com to take one or more of the following actions:</p> <ol style="list-style-type: none"> <li>assess whether, and if so to what extent and how, the functioning and use of their services significantly contribute to a serious threat as referred to in paragraph 2, or are likely to do so;</li> <li>identify and apply specific, effective and proportionate measures, such as any of those provided for in Obligation 35(1) or Obligation 48(2), to prevent, eliminate or limit any such contribution to the serious threat identified pursuant to point (a) of this paragraph;</li> <li>report to the Commission by a certain date or at regular intervals specified in the decision, on the assessments referred to in point (a), on the precise content, implementation and qualitative and quantitative impact of the specific measures taken pursuant to point (b) and on any other issue related to those assessments or those measures, as specified in the decision.</li> </ol> <p>When identifying and applying measures pursuant to point (b) of this paragraph, Booking.com shall take due account of the gravity of the serious threat referred to in paragraph 2, of the urgency of the measures and of the actual or potential implications for the rights and legitimate interests of all parties concerned, including the possible failure of the measures to respect the fundamental rights enshrined in the Charter.</p> <p><b>Definitions and Benchmarks:</b></p> <ul style="list-style-type: none"> <li>None</li> </ul> | Due to the nature of the Obligation, no materiality threshold has been applied. |

**Audit procedures, results and information relied upon:**

- Inquired with management about the actions taken where a crisis occurs.
- Concluded that the management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - Understood the processes in place related to compliance with Obligation 36(1) and confirmed that no crisis events had been declared by the European Commission during the Examination Period and hence, no sample of crisis events could be obtained.
  - To further corroborate that no crisis events had been declared by the European Commission during the Examination Period, we performed a series of internet searches over publicly available data as of 30 June 2025 to ascertain that the population was in fact 0.
  - Inspected Booking.com's "Compliance Function Governance Charter" which includes a set of standards, procedures and requirements that ensure that Booking.com establishes and maintains its Compliance Function in accordance with the DSA. In respect of Obligation 36(1), the Charter details that the Head of Compliance Function has responsibility for liaising with and responding to regulatory inquiries from authorities (e.g. the Digital Services Coordinator and the European Commission) related to compliance with the DSA, including for crisis response coordination.
- Booking.com's "Compliance Function Governance Charter" outlines the roles and responsibilities of the Compliance Function in responding to regulatory inquiries concerning crisis measures. However, there is no formalised governance process and supporting documentation in place that details Booking.com's full crisis management procedures and protocols.

**Conclusion:**

Positive with comments – No occurrence.

In our opinion, Booking.com complied with Obligation 36(1) during the Examination Period, in all material respects.

**Recommendations on specific measures:**

**Recommended timeframe to implement specific measures:**

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We recommend that Booking.com formalise their governance process and associated documentation in respect of crisis events. This may include:

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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. 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.

## Art. 37 DSA – Independent audit

### Obligation:

### Audit criteria:

### Materiality threshold:

37(1)

To ensure that Booking.com is subject at its own expense and at least once a year to an independent audit to assess compliance with the Obligations set out in Chapter III of the DSA and any commitments undertaken pursuant to the codes of conduct referred to in DSA Articles 45 and 46, and the crisis protocols referred to in DSA Article 48.

Due to the nature of the Obligation, no materiality threshold has been applied.

### Definitions and Benchmarks:

- None

### Audit procedures, results and information relied upon:

- Deloitte has been engaged by Booking.com to perform an audit to assess compliance with the Obligations set out in Chapter III of the DSA. The cost of this audit is included in the engagement letter and fully borne by Booking.com.
- Confirmed that the independence and quality management section included the steps undertaken by the auditors to ensure objectivity of the assessment. These steps were aligned to comply with the Dutch law (including the 'Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten' VI0, code of ethics for professional accountants).
- Confirmed commitments undertaken pursuant to the codes of conduct referred to in Articles 45 and 46 and the crisis protocols referred to in Article 48 of the DSA had been considered as part of the performance of the audit. It was found that no codes of conduct or crisis protocols were issued in relation to the Examination Period covered.
- Ensured the engagement letter for the 2025 DSA audit report established the date by which the 2025 DSA audit would be completed, and confirmed this date was within one year of the 2024 DSA audit report's issuance on 28 August 2024.

### Conclusion:

Positive.

In our opinion, Booking.com complied with Obligation 37(1) during the Examination Period, in all material respects.

### Recommendations on specific measures:

### Recommended timeframe to implement specific measures:

Not applicable

Not applicable

**Obligation:**

**Audit criteria:**

**Materiality threshold:**

37(2)

Identification of processes and controls appropriately designed and operated to ensure that:

- Booking.com affords the DSA auditors the necessary cooperation and assistance to execute the audit in an effective, efficient and timely manner, including by giving them access to all relevant data and premises and by answering oral or written questions.
- Booking.com refrains from hampering, unduly influencing or undermining the performance of the audit.
- The establishment of an adequate level of confidentiality and professional secrecy in respect of the Booking.com information in the context of the DSA audit does not adversely affect the audit performance and other applicable DSA provisions, such as those on transparency, supervision and enforcement.
- Where necessary for the purpose of the transparency reporting pursuant to DSA Obligation 42(4), the audit report and the audit implementation report referred to in DSA Obligations 37(4) and 37(6) are accompanied with versions that do not contain any information that could reasonably be considered to be confidential.

Due to the nature of the Obligation, no materiality threshold has been applied.

**Definitions and Benchmarks:**

- **Timely:** in line with the mutually agreed timelines in the detailed audit project plan and Deloitte data collection portal.

**Audit procedures, results and information relied upon:**

- Inquired with management to ascertain that Booking.com affords the DSA auditors the necessary cooperation and assistance to execute the audit in an effective, efficient and timely manner.
- Concluded that the management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Confirmed that the engagement letter for the 2025 DSA audit report contained provisions in respect of the following points:
    - The necessary cooperation and assistance to enable to conduct an audit of the in-scope articles in an effective, efficient and timely manner.
    - Access to all relevant data and premises.
  - b. Confirmed that the engagement letter for the 2025 DSA audit contained provisions regarding the confidentiality and professional secrecy of the information that will be exchanged between both sides.
  - c. Booking.com have cooperated with the audit process and the following processes and protocols were established and operational through the audit process:
    - A process to facilitate efficient, effective and timely communication with Deloitte was established and included: kick-off meetings at the start of the DSA audit to discuss expectations and timelines; meetings for process and controls walkthroughs, frequent audit progress meetings and meetings with the DSA Management Body and Governance Committee.
    - A process to action or escalate matters flagged in Deloitte’s weekly audit progress reports.
    - An escalation process to allow Deloitte to connect with senior management in instances where Deloitte might have experienced hampering, undue influencing or undermining of the performance of the audit.
    - A process to review and validate the audit findings, including consideration of whether information included in the audit findings could reasonably be considered to be confidential.
    - A process to evaluate and respond to the recommendations and translate these into Management’s Implementation Plan.
  - d. Reviewed the public audit report as well as the audit implementation report and confirmed that there was no confidential information that had to be redacted from these reports and thus these reports were not accompanied with the versions that do not contain any information

that could reasonably be considered to be confidential.

**Conclusion:**

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Positive.

In our opinion, Booking.com complied with Obligation 37(2) during the Examination Period, in all material respects.

**Recommendations on specific measures:**

**Recommended timeframe to implement specific measures:**

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Not applicable

Not applicable

**Obligation:****Audit criteria:****Materiality threshold:****37(3)**

To ensure that DSA audits at Booking.com are only performed by organisations which:

- a. are independent from, and do not have any conflicts of interest with, Booking.com, and any legal person connected to it; in particular:
  - i. have not provided non-audit services related to the matters audited to Booking.com and to any legal person connected to it in the 12 months' period before the audit beginning, and have committed to not providing them with such services in the 12 months' period after the audit completion;
  - ii. have not provided auditing services pursuant to DSA Article 37 to Booking.com and any legal person connected to it during a period longer than 10 consecutive years;
  - iii. are not performing the audit in return for fees which are contingent on the audit result;
- b. have proven expertise in the area of risk management, technical competence and capabilities;
- c. have proven objectivity and professional ethics, based in particular on adherence to codes of practice or appropriate standards.

Due to the nature of the Obligation, no materiality threshold has been applied.

**Definitions and Benchmarks:**

- None

**Audit procedures, results and information relied upon:**

- Inquired with management about their process to assess independence, proven expertise in the area of risk management, technical competence and capabilities, and proven objectivity and professional ethics of the DSA auditors.
- Concluded that the management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Monitored and confirmed that Deloitte is independent and does not have a conflict of interest with Booking.com by having in place a reviewed and signed engagement letter that describes the applicable independence requirements.
  - b. Determined no non-audit services related to the matters audited have been provided to Booking in the previous 12 months prior to the audit commencement date or will be provided for the 12 months following the completion of the audit and this has been appropriately reported to those charged with governance. As this is the second year of Deloitte undertaking the DSA audit of Booking.com, Art. 37(3)(a)(ii) is not applicable.
  - c. The signed engagement letter stipulates that the basis of the fees is based on an hourly Euro rate, multiplied by the number of hours expected to be required to complete the audit, and is not dependent on the conclusion of the audit.
  - d. To assess whether the engagement team has proven expertise in the area of risk management, technical competence and capabilities, the team member profiles were reviewed to assess whether they were suitably qualified, and the team was presented to those charged with governance.
  - e. To assess whether the engagement team had demonstrated their professional ethics, we reviewed their internal compliance documentation and noted that the engagement team is and will remain in compliance with the ethical and independence requirements and confirmed this in writing to those charged with governance.

**Conclusion:**

Positive.

In our opinion, Booking.com complied with Obligation 37(3) during the Examination Period, in all material respects.

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

Not applicable

Not applicable

**Obligation:****Audit criteria:****Materiality threshold:****37(4)**

To ensure that Booking.com makes sure that the DSA auditors establish an audit report for each audit. To ensure that report is substantiated, in writing, and includes at least the following:

- a. name, address and point of contact of Booking.com, and the period covered by the audit;
- b. name and address of the organisation performing the audit;
- c. a declaration of interests;
- d. a description of the specific elements audited, and the methodology applied;
- e. a description and a summary of the main findings drawn from the audit;
- f. a list of the third parties consulted as part of the audit (when applicable);
- g. an audit opinion on whether Booking.com complied with the DSA Obligations and commitments referred to in DSA Obligation 37(1), namely 'positive', 'positive with comments' or 'negative';
- h. where the audit opinion is not 'positive', operational recommendations on specific measures to achieve compliance and the recommended timeframe to achieve compliance.

Due to the nature of the Obligation, no materiality threshold has been applied.

**Definitions and Benchmarks:**

- None

**Audit procedures, results and information relied upon:**

- Inquired with management about their process to ensure the DSA audit report is substantiated and includes certain information.
- Concluded that the management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Determined that a DSA audit has been undertaken in compliance with the Obligations set out in Chapter III of the Digital Services Act.
  - b. Confirmed Booking.com had a process in place for the Management Body and the Corporate Governance Body to review the audit report prior issuance and confirm that the below points were included:
    - The name, address and the point of contact of the VLOP (Booking.com) under audit and the period covered by the audit;
    - The name and address of the organisation or organisations performing the audit;
    - A declaration of interests;
    - A description of the specific elements audited, and the methodology applied;
    - A description and a summary of the main findings drawn from the audit;
    - A list of the third parties consulted as part of the audit;
    - An audit opinion on whether Booking.com complied with the Obligations and commitments referred to in paragraph 1, namely 'positive', 'positive with comments' or 'negative'.
  - c. Confirmed that the audit report contained opinions for all the in-scope Obligations of Chapter 3 of the DSA Act (Article 11 - Article 43). Further, it was noted that the audit opinion for 11 Obligations were "negative", and there were 8 Obligations where Deloitte was "unable to form a conclusion". Also, we noted that the Obligations that had negative opinions, included operational recommendations on specific measures to achieve compliance and the recommended timeframe to achieve compliance within the audit report.

**Conclusion:**

Positive.

In our opinion, Booking.com complied with Obligation 37(4) during the Examination Period, in all material respects.

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

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Not applicable

Not applicable

**Obligation:**

**Audit criteria:**

**Materiality threshold:**

37(6)

To ensure that, if Booking.com receives an audit report that is not ‘positive’, it adopts an audit implementation report within one month from receiving the operational recommendations set out by the auditors. To ensure that, for all cases where management decides not to implement the operational recommendations, Booking.com justifies in the audit implementation report the reasons for not doing so and sets out any alternative measures that it has taken to address any instances of non-compliance identified.

Due to the nature of the Obligation, no materiality threshold has been applied.

**Definitions and Benchmarks:**

- **Due account:** to duly consider the reasonableness, proportionality and effectiveness of the operational recommendations received by the auditor, especially in cases of non-compliance.

**Audit procedures, results and information relied upon:**

- Inquired with management to ascertain that if Booking.com receives an audit report that is not ‘positive’, it adopts an audit implementation report within one month from receiving the operational recommendations set out by the auditors.
- Concluded that the management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Identified all instances of non-positive opinions (e.g. Obligations where a "Negative" or "Unable to Conclude" opinion) included in the 2024 DSA audit report.
  - b. Inspected the publicly available Audit Implementation Report submitted by Booking.com to the EC and DSC on 27 September 2024 and corroborated that the report was published within one month of the DSA 2024 audit report, which was released on 28 August 2024.
  - c. Confirmed that Obligations that did not have a positive opinion were included in the Audit Implementation Report with details on measures to implement the operational recommendations. Where measures to implement had not been included, we confirmed that a justification had been provided with alternative measures.
  - d. Through inspection, we confirmed that each of the operational recommendations noted within the 2024 DSA audit report had been reflected within the 2024 DSA Audit Implementation Report.

**Conclusion:**

Positive.

In our opinion, Booking.com complied with Obligation 37(6) during the Examination Period, in all material respects.

**Recommendations on specific measures:**

**Recommended timeframe to implement specific measures:**

Not applicable

Not applicable

| Obligation: | Audit criteria:   | Materiality threshold:   |
|-------------|---|--|
| 38(1)       | Processes, systems and/or controls are appropriately designed and operated to ensure 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. | Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above. |

**Definitions and Benchmarks:**

- None

**Audit procedures, results and information relied upon:**

- Inquired with management about the controls to ascertain 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.
- Concluded that management has processes in place to meet the audit criteria. Due to an absence of formal controls, we performed the following substantive audit procedures:
  - a. Inspected the configurations and outputs of a sample of recommender systems to assess if 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.
  - b. Inspected the change logs of the recommender systems and determined that there were no significant changes made to these systems during the Examination Period.
  - c. The procedures to evaluate the completeness and accuracy of the list of recommender systems provided to us by management were covered as part of testing of Obligation 27(1).
  - d. Made inquiries at the end of the Examination Period with management and confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted until the end of the Examination Period.

**Conclusion:**

Positive with comments.

In our opinion, Booking.com complied with Obligation 38(1) during the Examination Period, in all material respects.

**Recommendations on specific measures:**

**Recommended timeframe to implement specific measures:**

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. Refer to "Controls over underlying data" section in Appendix 1 for details.

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| Obligation: | Audit criteria:  | Materiality threshold:   |
|-------------|--|--|
| 39(1)       | <p>Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com compiles and makes publicly available in a specific section of its online interface, through a searchable and reliable tool that allows multicriteria queries and through application programming interfaces, a repository containing the information referred to in Booking.com control objective for DSA Obligation 39(2), for the entire period during which it presents an advertisement and until one year after the advertisement was presented for the last time on the online interface. To ensure that the Booking.com repository does not contain any personal data of the service recipients to whom the advertisement was or could have been presented, and that reasonable efforts are made to ensure that the information is accurate and complete.</p> | <p>Due to the nature of the Obligation, no materiality threshold has been applied.</p> |

**Definitions and Benchmarks:**

- **Accurate and Complete:** Information that should be included as referenced in the relevant article.
- **Publicly accessible:** Information published on the Booking.com platform, and is accessible to recipients of service without necessarily being logged in.
- **Publicly searchable:** information can be accessed and searched by any users, regardless of whether they are logged into the platform.
- **Reliable tool:** Repository or information that facilitates reliable searches for ads without significant degradation in performance.
- **Advertisements:** as defined in Obligation 26(1).

**Audit procedures, results and information relied upon:**

- Inquired with management about the online interface (Booking.com’s Ads repository) that is available for users to search for presented advertisements.
- Concluded that the management has processes in place to meet the audit criteria. Due to absence of formal controls, we performed the following substantive audit procedures:
  - a. Based on the inquiry and inspection of Booking.com’s internal documentation, we noted that advertisements on Booking.com appear in the search results under the following categories: i) the Booking Network Sponsored Ads on Accommodations, and ii) the Sponsored Slot on Cars.
  - b. For each relevant business unit and platform displaying advertisements from the aforementioned categories, we performed the following:
    - Obtained an understanding of the process through which advertisements are presented to the recipients.
    - Noted that the Ads repository is publicly available and provides a searchable and reliable tool that allows multicriteria queries as defined by Booking.com. We also noted that the Ads Repository contains the advertisement data for all the relevant business units that display advertisements.
    - Obtained and inspected sample Ad campaigns and ascertained that they did not contain any personal data of the service recipients to whom the advertisement was or could have been presented.
    - Obtained and inspected the change logs for the Ads Repository interface and ascertained that it was functioning and operational throughout the Examination Period. We noted there are procedures in place to monitor the tracking of impressions data and uploading the data to the Ads Repository.
  - c. Performed the following procedures to evaluate the completeness and accuracy of the information provided by the audited entity (i.e. Ad repository):
    - Traced sample impressions of an Ad campaign through the end-to-end process and ascertained that the functionality of recording advertisement data in the Ads Repository was operational.
    - Performed sample reconciliations for Ads between system containing Ads (i.e. Ad repository) to the systems used to register Ad campaigns and noted that the details matched.
    - Tested IT access controls over the system containing Ads (i.e. Ads repository) and noted they were effective.

- d. Made inquiries at the end of the Examination Period with management and confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted until the end of the Examination Period.

**Conclusion:**

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Positive with comments.

In our opinion, Booking.com complied with Obligation 39(1) during the Examination Period, in all material respects.

**Recommendations on specific measures:**

**Recommended timeframe to implement specific measures:**

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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.

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| Obligation: | Audit criteria:  | Materiality threshold:  |
|-------------|--|---|
| 39(2)       | <p>Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com’s Ads repository shall include at least all of the following information:</p> <ol style="list-style-type: none"> <li>The content of the advertisement, including the name of the product, service or brand and the subject matter of the advertisement.</li> <li>The natural or legal person on whose behalf the advertisement is presented.</li> <li>The natural or legal person who paid for the advertisement, if that person is different from the person referred to in point (b).</li> <li>The period during which the advertisement was presented.</li> <li>Whether the advertisement was intended to be presented specifically to one or more particular groups of service recipients (and if so, the main parameters used for that purpose including where applicable the main parameters used to exclude one or more of such particular groups).</li> <li>The commercial communications published on Booking.com and identified pursuant to DSA Obligation 26(2).</li> <li>The total number of service recipients reached and, where applicable, aggregate numbers broken down by Member State for the group or groups of recipients that the advertisement specifically targeted.</li> </ol> | Due to the nature of the Obligation, no materiality threshold has been applied. |

**Definitions and Benchmarks:**

- **Main parameters:** search criteria which includes instances of destinations and dates.

**Audit procedures, results and information relied upon:**

- Inquired with management about Booking.com’s Ads repository to ensure it contains all information to comply with the audit criteria in 39(2)(a) - (g).
- Concluded that the management has processes in place to meet the audit criteria. Due to absence of formal controls, we performed the following substantive audit procedures:
  - Based on the inquiry and inspection of Booking.com’s internal documentation, we noted that advertisements on Booking.com appear in the search results under the following categories: i) the Booking Network Sponsored Ads on Accommodations, and ii) the Sponsored Slot on Cars.
  - For each relevant business unit and platform displaying advertisements from the aforementioned categories, we performed the following:
    - Gained an understanding of the process through which advertisements are presented to the recipients.
    - Noted that the Ads repository is publicly available and provides a searchable and reliable tool that allows multicriteria queries as defined by Booking.com. We also noted that the Ads Repository contains the advertisement data for the relevant business units that operate advertisements.
    - Obtained and inspected Booking.com’s internal documentation and ascertained that the Ads repository contains information to comply with the audit criteria 39(2) (a) - (g). We noted that Booking.com’s Ads Repository allows search via multiple criteria like date period, by advertisement, by company who funded the Ad, or by the person who funded the Ad. We inspected the Ads within the repository and noted that the Ad details were stored for one year.
    - Obtained and inspected sample Ad campaigns and ascertained that they comply with the requirements of the audit criteria 39(2) (a) - (g).
    - Obtained and inspected the legal interpretation documented by internal and external Counsel and noted that Booking.com defined - in respect to Obligation 39(2)(c) - that the party that paid for the advertisement (“payer”) is the party who is responsible to pay the third-party intermediary services provider (Koddi), and not the intermediary itself.
    - Obtained and inspected the change logs for the Ads Repository interface and ascertained that it was functioning and operational throughout the Examination Period. We noted there are procedures in place to monitor the tracking of impressions data and uploading

the data to the Ads Repository.

- c. To evaluate the completeness and accuracy of the information provided by the audited entity (i.e. Ads repository), procedures were performed as part of testing the Obligation 39(1).
- d. Made inquiries at the end of the Examination Period with management and confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted until the end of the Examination Period.

**Conclusion:**

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Positive with comments.

In our opinion, Booking.com complied with Obligation 39(2) during the Examination Period, in all material respects.

**Recommendations on specific measures:**

**Recommended timeframe to implement specific measures:**

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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.

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**Obligation:****Audit criteria:****Materiality threshold:****39(3)**

Processes, systems and/or controls are appropriately designed and operated to ensure that where Booking.com has removed or disabled access to a specific advertisement based on alleged illegality or incompatibility with the Booking.com terms and conditions, the repository does not include the information referred to by DSA Obligation 39(2), but the one referred to in DSA Obligations 17(3) or 9(2), as applicable.

Due to the nature of the Obligation, no materiality threshold has been applied.

**Definitions and Benchmarks:**

- **Alleged illegality or incompatibility with its terms and conditions:** Any information that in itself or in relation to an activity (including the sale of products or the provision of services) is not in compliance with Union law or the law of any Member State or is incompatible with Booking.com's Terms and Conditions.

**Audit procedures, results and information relied upon:**

- Inquired with management about the controls for removing advertisements that are deemed to be illegal or incompatible with Booking.com's terms and conditions from the website and Ads repository.
- Concluded that the management has processes in place to meet audit criteria. Due to absence of formal controls, we performed the following substantive audit procedures:
  - a. Obtained an understanding of the process of removing advertisements that are deemed to be illegal or incompatible with Booking's terms and conditions from the website and advertisement repository. Due to the nature of the Booking.com platform and the traders onboarding process and due to the way advertisements are presented, advertisements based on incompatibility with the Booking.com terms and conditions do not apply. Specifically, if the trader is incompatible with the Booking.com T&Cs, the trader will be suspended and therefore it will not be visible on the platform.
  - b. Obtained the list of takedown requests received from Member State authorities that were deemed illegal (e.g. notices/alleged illegal content moderation/complaints) for the Examination Period and compared against list of all advertisements on the Booking.com platform during the Examination Period.
  - c. Noted that there were no instances of Ads that were illegal and therefore did not require an update to the Ads Repository based on art. 39(3) during the Examination Period.
  - d. Performed the following procedures to evaluate the completeness and accuracy of the information provided by the audited entity (list of takedown requests received from Member State authorities and list of Ads):
    - List of Takedown requests received from Member State authorities within LER: Procedures were performed as part of testing the Obligation 15(1).
    - List of Ads: Procedures were performed as part of testing the Obligation 39(1).
  - e. Made inquiries at the end of the Examination Period with management and confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted until the end of the Examination Period.

**Conclusion:**

Positive with comments - No occurrence.

In our opinion, Booking.com complied with Obligation 39(3) during the Examination Period, in all material respects.

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

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

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subsequent actions. The controls over completeness and accuracy could include direct and/or indirect controls such as input checks, reconciliations, ITGCs.

**Obligation:**

**Audit criteria:**

**Materiality threshold:**

40(1)

Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com provides the Digital Services Coordinator of establishment or the European Commission, at their reasoned request and within a reasonable period specified in that request, access to data that are necessary to monitor and assess compliance with the DSA.

Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above.

**Definitions and Benchmarks:**

- **Reasoned request:** Requests from the Digital Services Coordinator or the European Commission.

**Audit procedures, results and information relied upon:**

- Inquired with management about the communication channels for Digital Services Coordinator (DSC) of establishment and the European Commission (EC).
- Concluded that the management has processes in place to meet the audit criteria. Therefore, we performed the following substantive audit procedures:
  - a. Noted that the DSC and the EC can contact Booking.com by email (the 'compliance-dsa@booking.com' mailbox) or by submitting a request/governmental order via the PAAP.
  - b. Based on inspection of these two communications channels, we noted that no Requests for Information (RFIs) were raised during the entire Examination Period; in particular:
    - For the PAAP, we performed testing in relation to Articles 11 and 15 and we used the population of orders received during the Examination Period and noted no orders were received from the EC or DSC.
    - For the 'compliance-dsa@booking.com' mailbox, we performed an on-screen inspection and observed that approximately 56 emails related to "compliance-dsa" were received during the Examination Period. We reviewed a sample of these emails and confirmed that they were accurately classified as non-RFI requests.
  - c. Noted that a total of eight members have access to the mailbox and appropriate access restrictions were in place. We concluded that the access rights assigned to individuals are appropriate and that the population of emails within the mailbox can be considered complete and accurate.

**Conclusion:**

Positive – No occurrence.

In our opinion, Booking.com complied with Obligation 40(1) during the Examination Period, in all material respects.

**Recommendations on specific measures:**

**Recommended timeframe to implement specific measures:**

Not applicable

Not applicable

## Art. 40 DSA – Data access and scrutiny

### Obligation:

### Audit criteria:

### Materiality threshold:

40(3)

To ensure that, for the purposes of DSA Obligation 40(1), Booking.com explains the design, logic, functioning and testing of its algorithmic systems (including recommender systems) to the Digital Service Coordinator of establishment or the European Commission, at their request.

Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above.

#### Definitions and Benchmarks:

- **Algorithmic systems:** automated systems and processes used to manage content and user interactions and make decisions or predictions without human intervention.

### Audit procedures, results and information relied upon:

- Inquired with management about the communication channels for Digital Services Coordinator (DSC) of establishment and the European Commission (EC) regarding the design, logic, functioning and testing of its algorithmic systems.
- Concluded that the management has processes in place to meet the audit criteria. Therefore, we performed the following substantive audit procedures:
  - a. As established in Art. 40(1), we reviewed the PAAP and the 'compliance-dsa@booking.com' mailbox, which are the two communication channels used by the DSC and EC to raise RFIs, and confirmed that no RFI related to the design, logic, functioning and testing of its algorithmic systems was received during the Examination Period.

### Conclusion:

Positive – No occurrence.

In our opinion, Booking.com complied with Obligation 40(3) during the Examination Period, in all material respects.

### Recommendations on specific measures:

### Recommended timeframe to implement specific measures:

Not applicable

Not applicable

| Obligation: | Audit criteria: | Materiality threshold: |
|-------------|-----------------|------------------------|
|-------------|-----------------|------------------------|

|        |  |  |
|--------|--|--|
| 40(12) | Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com gives access without undue delay to data, including where technically possible to real-time data, provided that the data is publicly accessible in its online interface by researchers, including those affiliated to not for profit bodies, organisations and associations, who comply with the conditions set out by DSA Obligation 40(8), points (b), (c), (d) and (e), and who use the data solely for performing research that contributes to the detection, identification and understanding of systemic risks in the European Union pursuant to DSA Obligation 34(1). | Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above. |
|--------|--|--|

**Definitions and Benchmarks:**

- **Undue delay:** within 10 business days.

**Audit procedures, results and information relied upon:**

- Inquired with management to ascertain that Booking.com gives access without undue delay to data, including where technically possible to real-time data, provided that the data is publicly accessible in its online interface by researchers.
- Concluded that the management has processes in place to meet the audit criteria. Therefore, we performed the following substantive audit procedures:
  - a. Confirmed that there is a DSA Data Request webpage on the Booking.com portal that outlines the 3-step process a user should follow in order to gain access to publicly available data.
  - b. Confirmed that the same process also applies to vetted researcher requests. However, it was noted that the vetted researcher role has not yet been established in the Netherlands, according to the ACM website.
  - c. Analysed the full list of requests submitted through the portal and confirmed that no valid requests to access data by researchers had been submitted.

**Conclusion:**

Positive – No occurrence.

In our opinion, Booking.com complied with Obligation 40(12) during the Examination Period, in all material respects.

| Recommendations on specific measures: | Recommended timeframe to implement specific measures: |
|---------------------------------------|---|
|---------------------------------------|---|

|                |                |
|----------------|----------------|
| Not applicable | Not applicable |
|----------------|----------------|

## Art. 41 DSA - Compliance function

| Obligation: | Audit criteria: | Materiality threshold: |
|-------------|-----------------|------------------------|
|-------------|-----------------|------------------------|

|       |   |   |
|-------|---|---|
| 41(1) | Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com has established a Compliance Function, independent from its operational functions and composed of one or more Compliance Officers, including the Head of the Compliance Function. To ensure that the Compliance Function has sufficient authority, stature, resources, and access to the Booking.com Management Body to monitor the compliance of Booking.com with the DSA applicable requirements. | Due to the nature of the Obligation, no materiality threshold has been applied. |
|-------|---|---|

### **Definitions and Benchmarks:**

- **Independent:** Compliance Function established for the purposes of DSA compliance, which is independent from the operational functions at Booking.com.

### **Audit procedures, results and information relied upon:**

- Inquired with management about the Compliance Function setup for Booking.com to ascertain that the Compliance Function has been established and is independent from the operational functions and composed of one or more compliance officers, including the head of the Compliance Function.
- Further inquired with management to ascertain that the Compliance Function has sufficient authority, stature, resources, and access to the Booking.com's Management Body to monitor the compliance with the audit criteria.
- Concluded that the management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Obtained and inspected documentation around Booking.com's Compliance Function setup and Governance charter and noted that the Compliance Function was established, independent from their operational functions and composed of one or more compliance officers. We further noted that the Compliance Function had sufficient authority, stature, resources, and access to the Booking.com's Management Body to monitor compliance with the audit criteria.
  - b. Made inquiries at the end of the Examination Period with management and confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted until the end of the Examination Period.

### **Conclusion:**

Positive.

In our opinion, Booking.com complied with Obligation 41(1) during the Examination Period, in all material respects.

### **Recommendations on specific measures:**

### **Recommended timeframe to implement specific measures:**

Not applicable

Not applicable

## Art. 41 DSA - Compliance function

| Obligation: | Audit criteria:  | Materiality threshold:  |
|-------------|--|---|
| 41(2)       | <p>Processes, systems and/or controls are appropriately designed and operated to ensure that the Booking.com Management Body ensures that the Booking.com Compliance Officers have the professional qualifications, knowledge, experience and ability necessary to fulfil the tasks assigned to them and mentioned in the Booking.com control objective for DSA Obligation 41(3). To ensure that the Booking.com Management Body ensures that the Head of the Compliance Function is an independent Senior Manager with distinct responsibility for the Compliance Function, and that they report directly to the Booking.com Management Body, and that they may raise concerns and warn that Body where risks resulting from the annual systemic risk assessment under the DSA or of non-compliance with the DSA (may) affect Booking.com, without prejudice to the responsibilities of the Management Body in its supervisory and managerial functions. To ensure that the Head of the Compliance Function cannot be removed without prior approval of the Booking.com Management Body.</p> <p><b>Definitions and Benchmarks:</b></p> <ul style="list-style-type: none"><li>• <b>Independent:</b> Compliance Function established for the purposes of DSA compliance, independent from the operational functions at Booking.com.</li></ul> | Due to the nature of the Obligation, no materiality threshold has been applied. |

### Audit procedures, results and information relied upon:

- Inquired with management about compliance officers to ascertain they have professional qualifications, knowledge, experience and ability necessary to fulfil the tasks described in Obligation 41(3).
- Further inquired with management to ascertain that the Head of Compliance is an independent individual with distinct responsibility for the Compliance Function, reporting directly to Booking.com's Management Body. The head of the compliance function cannot be removed without prior approval of the Management Body.
- Concluded that the management has processes in place to meet audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Obtained and inspected the Compliance Function Governance Charter to ascertain that compliance officers have the professional qualifications, knowledge, experience and ability necessary to fulfil the tasks referred to in Obligation 41(3).
  - b. Obtained and inspected the organisation chart and noted that the Head of Compliance is an independent individual with distinct responsibility for the Compliance Function, reporting directly to Booking.com's Management Body. Through inspection of the Governance Charter, we ascertained that the head of the compliance function cannot be removed without prior approval of the Management Body.
  - c. Made inquiries at the end of the Examination Period with management and confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted until the end of the Examination Period.

### Conclusion:

Positive.

In our opinion, Booking.com complied with Obligation 41(2) during the Examination Period, in all material respects.

### Recommendations on specific measures:

Not applicable

### Recommended timeframe to implement specific measures:

Not applicable

## Art. 41 DSA - Compliance function

| Obligation: | Audit criteria:   | Materiality threshold:  |
|-------------|---|---|
| 41(3)       | <p>Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com has defined the following tasks for its Compliance Officers:</p> <ol style="list-style-type: none"><li>Cooperating with the Digital Services Coordinator of establishment and the European Commission for the purpose of the DSA.</li><li>Ensuring that all risks identified throughout the annual systemic risk assessment are identified and properly reported on, and that reasonable, proportionate and effective risk-mitigation measures (as defined in the Booking.com DSA SRA Mitigation Strategy) are taken.</li><li>Organising and supervising the activities of Booking.com related to the DSA independent audit.</li><li>Informing and advising Booking.com management and employees about relevant Obligations under the DSA.</li><li>Monitoring Booking.com compliance with its Obligations under the DSA.</li><li>Where applicable, monitoring Booking.com compliance with commitments made under the codes of conduct pursuant or the crisis protocols mentioned by the DSA.</li></ol> | Due to the nature of the Obligation, no materiality threshold has been applied. |

### Definitions and Benchmarks:

- Properly reported:** Systemic risks included in a dedicated report, which details at least the outcome of the assessment, and the methodology used to identify systemic risks.

### Audit procedures, results and information relied upon:

- Inquired with management about the Compliance Function Governance Charter to ascertain that the Compliance Officers that are part of the Compliance function have roles defined that cover the tasks within the audit criteria.
- Concluded that the management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - Obtained and inspected the Compliance Function Governance Charter to ascertain the Compliance function has roles defined in sub-articles (a) to (f) of the audit criteria. We ascertained that the Compliance Function is actively monitoring compliance of Booking.com with the audit criteria and implementing remediation actions to address areas of non-compliance.
  - Made inquiries at the end of the Examination Period with management and confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted until the end of the Examination Period.

### Conclusion:

Positive.

In our opinion, Booking.com complied with Obligation 41(3) during the Examination Period, in all material respects.

### Recommendations on specific measures:

Not applicable

### Recommended timeframe to implement specific measures:

Not applicable

## Art. 41 DSA - Compliance function

### Obligation:

### Audit criteria:

### Materiality threshold:

41(4)

Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com has communicated the Head of the Compliance Function name and contact details to the Digital Services Coordinator of establishment, and to the European Commission.

Due to the nature of the Obligation, no materiality threshold has been applied.

### Definitions and Benchmarks:

- None

### Audit procedures, results and information relied upon:

- Inquired with management about the communication sharing the name and contact details of the Head of the Compliance Function to the European Commission and the Digital Services Coordinator (DSC) of establishment.
- Concluded that the management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Obtained and inspected the communication email sent by Head of Compliance and ascertained that the name and contact details of the Head of Compliance function were communicated to DSC and to the European Commission.
  - b. Made inquiries at the end of the Examination Period with management and confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted until the end of the Examination Period.

### Conclusion:

Positive.

In our opinion, Booking.com complied with Obligation 41(4) during the Examination Period, in all material respects.

### Recommendations on specific measures:

### Recommended timeframe to implement specific measures:

Not applicable

Not applicable

## Art. 41 DSA - Compliance function

### Obligation:

### Audit criteria:

### Materiality threshold:

41(5)

Processes, systems and/or controls are appropriately designed and operated to ensure that the Booking.com Management Body defines, oversees and is accountable for the implementation of the governance arrangements that ensure the independence of the Compliance Function (including division of responsibilities, prevention of conflicts of interest, and sound management of the systemic risks identified through the yearly assessment).

Due to the nature of the Obligation, no materiality threshold has been applied.

#### **Definitions and Benchmarks:**

- **Sound Management:** Complying with the roles and responsibilities defined in the Compliance Function Governance Charter.

### Audit procedures, results and information relied upon:

- Inquired with management about the governance arrangements to ascertain whether the roles and responsibilities of the DSA Board Committee are well defined by Booking.com.
- Concluded that the management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Obtained and inspected the internal documentation, including the Management Body's approval of the content contained in the Compliance Function Governance Charter. We ascertained that the Charter complies with the independence of the Compliance Function including division of responsibilities, prevention of conflicts of interest, and sound management of the systemic risks.
  - b. Made inquiries at the end of the Examination Period with management and confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted until the end of the Examination Period.

### Conclusion:

Positive.

In our opinion, Booking.com complied with Obligation 41(5) during the Examination Period, in all material respects.

### Recommendations on specific measures:

### Recommended timeframe to implement specific measures:

Not applicable

Not applicable

## Art. 41 DSA - Compliance function

| Obligation: | Audit criteria: | Materiality threshold: |
|-------------|-----------------|------------------------|
|-------------|-----------------|------------------------|

|       |  |   |
|-------|--|---|
| 41(6) | Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com Management Body approves and reviews at least once per year the strategies and policies for taking up, managing, monitoring and mitigating the risks identified by the systemic risk assessment. | Due to the nature of the Obligation, no materiality threshold has been applied. |
|-------|--|---|

**Definitions and Benchmarks:**

- None

### Audit procedures, results and information relied upon:

- Inquired with management about Booking.com's Management Body's review process for the risks identified through the systemic risk assessment.
- Concluded that the management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Obtained and inspected the internal documentation, including periodic reviews and approvals (at least once every year) of the strategies and policies by the Booking.com management to ascertain whether the roles and responsibilities of the DSA Board Committee include approving and reviewing periodically, at least annually, the strategies and policies taking up, managing, monitoring and mitigating the risks identified pursuant to Article 34 to which the Company is or might be exposed to.
  - b. Through the inspection of the management body approvals in Sep 2024, we confirmed that the management body approved the completion of mitigation measures that were identified from systemic risk assessment performed in Aug 2023.
  - c. Made inquiries at the end of the Examination Period with management and confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted until the end of the Examination Period.

### Conclusion:

Positive.

In our opinion, Booking.com complied with Obligation 41(6) during the Examination Period, in all material respects.

### Recommendations on specific measures:

Not applicable

### Recommended timeframe to implement specific measures:

Not applicable

## Obligation:

## Audit criteria:

## Materiality threshold:

41(7)

Processes, systems and/or controls are appropriately designed and operated to ensure that the Booking.com Management Body devotes sufficient time to the consideration of the measures related to risk management, that it is actively involved in risk management-related decisions, and that it ensures that adequate resources are allocated to risk management.

Due to the nature of the Obligation, no materiality threshold has been applied.

**Definitions and Benchmarks:**

- **Sufficient time:** This follows regular business practices in the company. The Booking.com Management Body is required to review and approve the systemic risk assessment, being given sufficient opportunity to challenge and/or inquire about the results. In terms of the mitigation of such risks, the Management Body is updated on a regular basis, in particular for material changes in the plan during quarterly meetings with the Head of Compliance
- **Actively involved:** Actively involved means a responsibility to approve key strategies and documents related to the systemic risk management. Furthermore, the Head of Compliance has direct access to the Management Body to raise any concerns in regard to related Obligations
- **Adequate resources:** The Head of Compliance at Booking.com is accountable for the performance of the Compliance Function, and further responsible for evaluating the Function's capacity according to regulatory and business needs. The Head of Compliance proposes the necessary FTEs to the Management Body for approval; decisions of the Body are appropriately documented. According to the current assessment, the Compliance Function is staffed by 4 FTEs in addition to the Head of Compliance. Furthermore, the Compliance Function is supported by different subject matter experts such as (external) legal counsels, R&C, GIA, etc.

**Audit procedures, results and information relied upon:**

- Inquired with management about the involvement of the management body in relation to risk management to comply with audit criteria.
- Concluded that the management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Obtained and inspected the internal documentation, including management body's approval of the content contained in the Compliance Function Governance Charter and quarterly minutes of meetings for the meetings held between the Management Body and the Compliance function. We ascertained that the management body devotes sufficient time (in line with Booking.com's definition) to the consideration of the measures related to risk management, that it is actively involved in risk management-related decisions, and that it ensures that adequate resources are allocated to risk management. Made inquiries at the end of the Examination Period with management and confirmed that no significant changes were made to the policies, processes and controls after the walkthroughs had been conducted until the end of the Examination Period.

**Conclusion:**

Positive.

In our opinion, Booking.com complied with Obligation 41(7) during the Examination Period, in all material respects.

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

Not applicable

Not applicable

## Art. 42 DSA – Transparency reporting Obligations

| Obligation: | Audit criteria:   | Materiality threshold:   |
|-------------|---|--|
| 42(1)       | Processes, systems, and/or controls are appropriately designed and operated to ensure that Booking.com publishes the reports referred to in DSA Article 15 at the latest by two months from the date of application referred to in DSA Obligation 33(6), second subparagraph, and thereafter at least every six months. | Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above. |

### Definitions and Benchmarks:

- None

### Audit procedures, results and information relied upon:

- Inquired with management to ascertain that Booking.com publishes the reports referred to in DSA Article 15 at the latest by two months from the date of application referred to in DSA Obligation 33(6), second subparagraph, and thereafter at least every six months.
- Concluded that the management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Obtained and reviewed the first DSA transparency report as well as all other DSA transparency reports from the Digital Services Act webpage included in the Booking.com website during the Examination Period.
  - b. Inspected the published date and confirmed that the initial DSA transparency report was published two months from the date of application referred to in Obligation 33(6).
  - c. Inspected the published date and confirmed that the second DSA transparency report was published within 6 months of the previous report's publication date.
  - d. Inspected the published date and confirmed that the third DSA transparency report was published within 6 months of the previous report's publication date.
  - e. Inspected the published date and confirmed that the fourth DSA transparency report was published within 6 months of the previous report's publication date.

### Conclusion:

Positive.

In our opinion, Booking.com complied with Obligation 42(1) during the Examination Period, in all material respects.

### Recommendations on specific measures:

Not applicable

### Recommended timeframe to implement specific measures:

Not applicable

## Art. 42 DSA – Transparency reporting Obligations

### Obligation:

### Audit criteria:

### Materiality threshold:

42(2)

Processes, Systems, and/or controls are appropriately designed and operated to ensure that the reports referred to in DSA Obligation 42(1) published by Booking.com specify, in addition to the information referred to in DSA Articles 15 and 24(1), the following:

Materiality considerations are driven by both our sampling methodology and assessment of quantitative disclosures. Refer to the "Materiality" explanation above.

- a. The human resources that Booking.com dedicates to content moderation in respect of the service offered in the Union, broken down by each applicable official language of the Member States, including for compliance with the Obligations set out in DSA Articles 16 and 22, as well as for compliance with the Obligations set out in DSA Article 20.
- b. The qualifications and linguistic expertise of the persons carrying out the activities referred to in point (a), as well as the training and support given to such staff.
- c. The indicators of accuracy and related information referred to in DSA Obligation 15(1), point (e), broken down by each official language of the Member States. To ensure that the reports are published in at least one of the official languages of the Member States.

#### Definitions and Benchmarks:

- None

### Audit procedures, results and information relied upon:

- Inquired with management to ascertain that certain specifications are included in the reports referred to in DSA Obligation 42(1) and published by Booking.com.
- Concluded that management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Confirmed that the information regarding human resources including details of each of the official languages of the Member States for content moderation was reported in the transparency reports.
  - b. Confirmed that an HR system is used to track the members of content moderation team. This system is utilised as part of the data extraction process for generating the human resources figures disclosed in the transparency report. We noted that the Compliance team exported manually a list of all internal and external employees working on content moderation cases.
  - c. Confirmed that the list provided was complete by comparing the number of resources reported in the transparency reports and the data extracted from the source system.
  - d. Noted that the Compliance team provided a list detailing the languages spoken by each moderator, including both internal and external moderators, and confirmed that this information was also included in the transparency reports.
  - e. Confirmed that training and support were provided to content moderation team members, and all training materials (e-learning) were monitored individually by the Compliance team.
  - f. Confirmed that two types of models are used for content moderation, text-based models and image-based models, and these models were deployed in 2023 and have not been modified since. We reviewed the transparency reports and noted that the indicators of accuracy and related information were reported. However, for the report covering period 1 March 2024 – 31 August 2024 included material discrepancies for these disclosures.
  - g. Reviewed the transparency reports and noted that the information required under Obligation 15(1)(e) was provided for each official language of the Member States. We also confirmed that the transparency reports published at least one of the official languages of the Member States.

### Conclusion:

Negative.

In our opinion, Booking.com did not comply with Obligation 42(2) during the Examination Period, in all material respects.

### Recommendations on specific measures:

### Recommended timeframe to implement specific measures:

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Refer to the recommendations in “Obligation 15(1)” for details.

Refer to the recommended timeframe to implement specific measures section above in “Obligation 15(1)” for details.

## Art. 42 DSA – Transparency reporting Obligations

| Obligation: | Audit criteria:  | Materiality threshold:  |
|-------------|--|---|
| 42(3)       | <p>To ensure that, in addition to the information referred to in DSA Obligation 24(2), Booking.com includes in the reports referred to in DSA Obligation 42(1) the information on the average monthly recipients of the service for each Member State.</p> <p><b><u>Definitions and Benchmarks:</u></b></p> <ul style="list-style-type: none"><li>• <b>Average:</b> average monthly active recipients (arithmetic mean).</li></ul> | <p>Materiality considerations are driven by both our sampling methodology and assessment of quantitative disclosures. Refer to the "Materiality" explanation above.</p> |

### Audit procedures, results and information relied upon:

- Inquired with management to ascertain that Booking.com includes in the reports referred to in DSA Obligation 42(1) the information on the average monthly recipients of the service for each Member State.
- Concluded that the management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Identified the existence of a formal methodology document that outlines the steps used to calculate the average number of monthly active recipients of the service, both for end-users and business users. This methodology includes definitions, criteria for inclusion, and the calculation steps applied to ensure compliance with the DSA Obligations.
  - b. Examined the SQL queries and data extraction processes used to generate the monthly active recipient figures submitted in both transparency reports. Our inspection verified that all required fields, parameters, and filtering conditions were defined and aligned with the documented methodology.
  - c. Performed an on-screen inspection of the relevant procedures and confirmed that all EU Member States were considered in the calculation. The list of countries included were cross-checked against the official EU members list available on the European Union's official website, ensuring that all countries members of EU covered as required under the regulation. We confirmed that all EU Member States were considered in the MAR calculation by performing an on-screen inspection of the relevant procedures and cross-checking the list of countries against the official EU members list available on the European Union's official website.
  - d. Reviewed the two transparency reports published in October 2024 and April 2025 and noted that both included information on the average monthly active recipients of the service.
  - e. Independently reperformed the calculations used to generate the pie charts displayed in the transparency reports. This involved validating the underlying data points used in the calculation. We confirmed that the outcomes of our re-performance matched exactly with those published, confirming the accuracy of the visual representations.
  - f. Noted that both the Monthly Active Recipients (MAR) calculation disclosed in the transparency reports and the recalculation performed by Deloitte were limited to the Accommodation Business Unit (ABU) vertical, as it accounts for the majority of users on the platform (over 80%). This recalculation was performed to assess the MAR disclosure in the transparency report.

### Conclusion:

Positive.

In our opinion, Booking.com complied with Obligation 42(3) during the Examination Period, in all material respects.

### Recommendations on specific measures:

Not applicable

### Recommended timeframe to implement specific measures:

Not applicable

## Art. 42 DSA – Transparency reporting Obligations

| Obligation: | Audit criteria:   | Materiality threshold:   |
|-------------|---|--|
| 42(4)       | <p>To ensure that Booking.com transmits to the Digital Services Coordinator of establishment and the Commission, without undue delay upon completion, and make publicly available at the latest three months after the receipt of each audit report pursuant to DSA Obligation 37(4):</p> <ol style="list-style-type: none"><li>a report setting out the results of the risk assessment pursuant to DSA Article 34;</li><li>the specific mitigation measures put in place pursuant to DSA Obligation 35(1);</li><li>the audit report provided for in DSA Obligation 37(4); and, where applicable, the audit implementation report provided for in DSA Obligation 37(6) and information about the consultations conducted in support of the risk assessments and design of the risk mitigation measures.</li></ol> | Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above. |

### Definitions and Benchmarks:

- **Without undue delay upon completion:** the transmission of reports should occur within a timeframe that enables Booking.com to ensure results are presented in a format that is clear and comprehensible to the public, and to obtain the necessary engagement and management review.

### Audit procedures, results and information relied upon:

- Inquired with management about transmitting to the DSC and the EC, and making publicly available (a) a report setting out the results of the risk assessment pursuant to DSA Article 34; (b) the specific mitigation measures put in place pursuant to DSA Obligation 35(1); (c) the audit report provided for in DSA Obligation 37(4); and, where applicable, the audit implementation report provided for in DSA Obligation 37(6).
- Concluded that the management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Reviewed the emails and associated attachments sent by Booking.com to the EC to fulfil the requirements of providing the documents noted in Art. 42(4) and confirmed that the required information had been communicated to the EC without undue delay.
  - b. Reviewed the emails and associated attachments sent by Booking.com to the DSC to fulfil the requirements of providing the documents noted in Art. 42(4) and confirmed that the required information had been communicated to the DSC without undue delay.
  - c. Confirmed that Booking.com had made public all the documents noted in Art. 42(4) by accessing the individual URLs.
  - d. Analysed the back-end code for the webpage and confirmed that the documents noted in Art. 42(4) had been made publicly available within three months following the receipt of the audit report on 28 August 2024.

### Conclusion:

Positive.

In our opinion, Booking.com complied with Obligation 42(4) during the Examination Period, in all material respects.

### Recommendations on specific measures:

Not applicable

### Recommended timeframe to implement specific measures:

Not applicable

## Art. 42 DSA – Transparency reporting Obligations

| Obligation: | Audit criteria:  | Materiality threshold:   |
|-------------|--|--|
| 42(5)       | <p>Where Booking.com considers that the publication of information pursuant to DSA Obligation 42(4) might result in the disclosure of confidential information of Booking.com or of the recipients of the service, cause significant vulnerabilities for the security of its service, undermine public security or harm recipients, Booking.com may remove such information from the publicly available reports. To ensure that, in that case, Booking.com transmits the complete reports to the Digital Services Coordinator of establishment and the Commission, accompanied by a statement of the reasons for removing the information from the publicly available reports.</p> | Materiality considerations are driven by our sampling methodology. Refer to the "Materiality" explanation above. |

### Definitions and Benchmarks:

- **Significant vulnerabilities:** events that have the capability to materially influence the effectiveness and efficiency of the services offered by Booking.com.
- **Confidential information:** following a Booking.com internal classification, this is defined as information that is either very significant or of major significance to the Booking.com business. Unauthorised access to such information could lead to significant and even severe financial and/or reputational damage to the company.

### Audit procedures, results and information relied upon:

- Inquired with management about transmitting to the DSC and the EC the complete reports, accompanied by a statement of the reasons for removing the information from the publicly available reports.
- Concluded that the management has processes in place to meet the audit criteria. Given the nature of the Obligation, we performed the following substantive audit procedures:
  - a. Confirmed that no information was removed from the public reports and the reports sent to EC and DSC were made public.
  - b. Confirmed that the audit and implementation reports shared with EC were the same as the publicly available reports, and that no information had been removed for confidentiality purposes.

### Conclusion:

Positive.

In our opinion, Booking.com complied with Obligation 42(5) during the Examination Period, in all material respects.

### Recommendations on specific measures:

Not applicable

### Recommended timeframe to implement specific measures:

Not applicable

## **Appendix 2 - Obligations that are not subject to examination.**

Obligation 37(1)(a) of the Act requires the audit to assess Booking.com’s compliance with the Obligations set out in Chapter III of the Act, however it may not be appropriate for all Obligations in Chapter III to be included in the “Specified Requirements” and subject to audit. There are three categories of Obligations which Booking.com is not required to demonstrate compliance with, which are presented in this section:

### Section 1: Not an Obligation for intermediary service providers

These Obligations are not directed to intermediary service providers and therefore Booking.com is not required to take any action to comply with them.

| Obligation | Sub Section         | Management Rationale  |
|------------|---------------------|---|
| 15         | 3                   | Compliance with this is Obligation is the responsibility of a regulatory body.                              |
| 16         | 3                   | Compliance with this is Obligation is the responsibility of a regulatory body.                              |
| 17         | 5                   | Compliance with this is Obligation is the responsibility of a regulatory body.                              |
| 21         | 3, 4, 6, 7, 8       | Compliance with this is Obligation is the responsibility of a regulatory body.                              |
| 22         | 2-5, 7, 8           | Compliance with this is Obligation is the responsibility of a regulatory body.                              |
| 24         | 4, 6                | Compliance with this is Obligation is the responsibility of a regulatory body.                              |
| 28         | 4                   | Compliance with this is Obligation is the responsibility of a regulatory body.                              |
| 33         | 1-6                 | Compliance with this is Obligation is the responsibility of a regulatory body                               |
| 35         | 2, 3                | Compliance with this is Obligation is the responsibility of a regulatory body                               |
| 36         | 2-4, 6-9, 11        | Compliance with this is Obligation is the responsibility of the regulatory body                             |
| 37         | 5, 7                | Compliance with this is Obligation is the responsibility of the auditing organisation, or a regulatory body |
| 40         | 2, 8, 9, 10, 11, 13 | Compliance with this is Obligation is the responsibility of a regulatory body                               |
| 43         | 1-7                 | Compliance with this is Obligation is the responsibility of a regulatory body                               |

### Section 2: Not an Obligation of a VLOP

These Obligations are not directed to Very Large Online Platforms and therefore Booking.com is not required to take any action to comply with them.

| Obligation | Sub Section | Management Rationale   |
|------------|-------------|--|
| 15         | 2           | Booking.com does not qualify as a micro or small enterprise.   |
| 19         | 1           | Booking.com does not qualify as a micro or small enterprise.   |
| 19         | 2           | Booking.com has been designated as a very large online platform, however the paragraph does not convey any Obligation on the platform. |
| 21         | 9           | This does not create a new Obligation for Booking.com as these Obligations already exist outside of the DSA.                           |
| 25         | 2, 3        | These do not create an Obligation for Booking.com.   |
| 28         | 3           | This does not create an Obligation for Booking.com.  |
| 29         | 1           | Booking.com does not qualify as a micro or small enterprise.   |

|    |   |  |
|----|---|--|
| 29 | 2 | Booking.com has been designated as a very large online platform, however the paragraph does not convey any Obligation on the platform. |
|----|---|--|

**Section 3: Conditions Not Precedent**

There are instances where Booking.com cannot practicably comply with an Obligation prior to the completion of actions by other parties in creating the conditions to give effect to these Obligation. For this examination period, these actions were not completed, and the conditions precedent were not established.

| Obligation | Sub Section | Management Rationale  |
|------------|-------------|---|
| 36         | 5           | No crisis events were declared during the Examination Period.                                       |
| 40         | 4-7         | The delegated regulation governing the transfer of data was not enacted for the Examination Period. |

**Section 4: Not Applicable**

The nature of the business model and/or operations of Booking.com mean the conditions for applicability of the Obligation to the VLOP are not satisfied. These Obligations may however become applicable to Booking.com in future periods if there is a qualifying change in business model and/or operational aspect of the business.

| Obligation | Sub Section | Management Rationale  |
|------------|-------------|---|
| 13         | 1-5         | Booking.com has an establishment in the Union.  |
| 14         | 3           | The nature of the service offered by Booking.com is not primarily directed at minors, nor predominantly used by them. |

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

## Section A: General Information

### 1. Audited Service

Booking.com online platform

### 2. Audited provider:

Booking.com B.V.

### 3. Address of the audited provider:

Oosterdokskade 163, 1011 DL AMSTERDAM

### 4. Point of contact of the audited provider:

Femi Thomas (Vice President, Chief Compliance Officer)

### 5. Scope of the audit:

Does the audit report include an assessment of compliance with all the Obligations and commitments referred to in Obligation 37(1) of Regulation (EU) 2022/2065 applicable to the audited provider? Yes

## 1. Compliance with Regulation (EU) 2022/2065

Obligations set out in Chapter III of Regulation (EU) 2022/2065:

### Audited Obligation

### Period covered

A listing of the audited Obligations can be found in Appendix 1, of our attached Assurance Report of the Independent Accountant.

1 June 2024, to May 31, 2025.

## 2. Compliance with codes of conduct and crisis protocols

Commitments undertaken pursuant to codes of conduct referred to in Articles 45 and 46 of Regulation (EU) 2022/2065 and crisis protocols referred to in Article 48 of Regulation (EU) 2022/2065:

### Audited Obligation

### Period covered

Not applicable for the examination period.

Not applicable

### 6. a. Audit start date:

### b. Audit end date:

1 June 2024

31 May 2025

## Section B: Auditing Organisation

### 1. Name of organisation constituting the auditing organisation:

Deloitte Accountants B.V.

### 2. Information about the auditing team of the auditing organisation:

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.

### 3. Auditors' qualification:

- a) Overview of the professional qualifications of the individuals who performed the audit, including domains of expertise, certifications, as applicable:

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:

- Extensive experience across audit, assurance, and regulatory compliance, as well as regulatory investigations and disputes.
- Proficiency in evaluating risk governance frameworks, testing of risk management systems and operational controls against industry best practices.
- 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.
- Deep understanding of algorithms and thorough technical knowledge of the regulatory landscape related to internet services.
- Strong knowledge of internal controls and risk management that informed the development of DSA audit methodologies.

- b) Documents attesting that the auditing organisation fulfils the requirements laid down in Article 37(3)(b) of Regulation (EU) 2022/2065 have been attached as an annex to this report:

Response included in Appendix 6.

### 4. Auditors' independence:

- a) Declaration of interests

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.

- b) References to any standards relevant for the auditing team's independence that the auditing organisation(s) adheres to:

Refer to Reasonable Assurance Report. As noted in the Reasonable Assurance Report, 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.

- c) 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 attached as annexes to this report.

Our engagement agreement between Booking.com B.V. and Deloitte Accountants B.V. notes our compliance with Obligation 37(3)(a)(i).

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

Refer to our attached Assurance Report of the Independent Accountant. As noted in the Assurance Report of the Independent Accountant, our 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 we plan and perform the reasonable assurance engagement to obtain reasonable assurance about whether Management's Statement is appropriately stated, in all material respects.

#### 6. References to any quality management standards the auditing organisation adheres to, as applicable:

Deloitte Accountants B.V. applies the International Standard on Quality Management I (ISQM 1) 'Nadere voorschriften kwaliteitssystemen' (NVKS, regulations for quality management systems). Accordingly, we maintain a comprehensive system of quality control/management including documented policies and procedures regarding compliance with ethical requirements, professional, standards, and applicable legal and regulatory requirements.

Furthermore, 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. Refer to Deloitte's Transparency Report 2024 for further background.

## Section C: Summary of the main findings

### 1. Summary of the main findings drawn from the audit (pursuant to paragraph 37.4.e of Regulation (EU) 2022/2065)

A description of the main findings drawn from the audit can be found in Appendix 1 of the Assurance Report of the Independent Accountant.

#### SECTION C.1: Compliance with Regulation (EU) 2022/2065

##### 1. Audit opinion for compliance with the audited Obligations referred to in Obligation 37(1)(a) of Regulation (EU) 2022/2065:

The audit opinion for compliance with the audited Obligations set out in Chapter III of Regulation (EU) 2022/2065 can be found in Appendix 1 of the Assurance Report of the Independent Accountant.

##### 2. Audit conclusion for each audited Obligation:

The audit conclusion for each audited Obligation can be found in Appendix 1 of the Assurance Report of the Independent Accountant.

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

##### 1. Audit opinion for compliance with the commitments made under specify the code of conduct or crisis protocol covered by the audit:

Not applicable as the requirement for the Audited Provider to comply with codes of conduct and crisis protocols (referred to in Obligation 37(1)(b) of the Act) did not exist during the Evaluation Period. Accordingly, we do not express an opinion on this information.

##### 2. Audit conclusion for each audited commitment:

Not applicable

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

Explanations of the circumstances and the reasons why an audit opinion could not be expressed at the Obligation level can be found in Appendix 1 of our Assurance Report of the Independent Accountant.

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

### D.1: Audit conclusion for Obligation (specify)

#### 1. Audit conclusion:

A description of the audit conclusion, justification, and remarks for each audited Obligation can be found in Appendix 1 of the Assurance Report of the Independent Accountant.

Operational recommendations on specific measures to achieve compliance (where the conclusion is not positive), including an explanation on the materiality of non-compliance and recommended timeframe to achieve compliance, can be found in Appendix 1 of our Assurance Report of the Independent Accountant.

#### 2. Audit procedures and their results:

##### 1. **Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Obligation 10(2)(a) of this Regulation:**

A description of the audit criteria and materiality thresholds used can be found in Appendix 1 of the Assurance Report of the Independent Accountant.

##### 2. **Audit procedures, methodologies, and results:**

###### a. **Description of the audit procedures performed by the auditing organisation, the methodologies used to assess compliance, and justification of the choice of those procedures and methodologies (including, where applicable, a justification for the choices of standards, benchmarks, sample size(s) and sampling method(s)):**

A description of the audit procedures performed, the methodologies used to assess compliance, and a justification of the choice of those procedures and methodologies can be found in Appendix 1 of our Assurance Report of the Independent Accountant.

###### b. **Description, explanation, and justification of any changes to the audit procedures during the audit:**

A description, explanation, and justification of any changes to the audit procedures during the audit can be found in Appendix 1 of the Assurance Report of the Independent Accountant.

###### c. **Results of the audit procedures, including any test and substantive analytical procedures:**

The results of the audit procedures, including any test and substantive analytical procedures, can be found in Appendix 1 of the Assurance Report of the Independent Accountant.

##### 3. **Overview and description of information relied upon as audit evidence, including, as applicable:**

- a. **description of the type of information and its source;**
- b. **the period(s) when the evidence was collected;**
- c. **the period the evidence refers to;**
- d. **any other relevant information and metadata.**

An overview and description of information relied upon as audit evidence can be found in Appendix 1 of the Assurance Report of the Independent Accountant.

##### 4. **Explanation of how the reasonable level of assurance was achieved:**

An explanation of how the reasonable level of assurance was achieved can be found in Appendix 1 of the Assurance Report of the Independent Accountant.

##### 5. **In cases when**

1. **a specific element could not be audited, as referred to in Obligation 37(5) of Regulation (EU) 2022/2065, or**
2. **an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Obligation 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**

An explanation of the circumstances when a specific element could not be audited or an audit conclusion could not be reached with a reasonable level of assurance can be found in Appendix 1 of the Assurance Report of the Independent Accountant.

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit.**

No changes to the systems and functionalities audited during the Examination Period.

**7. Other relevant observations and findings:**

Please see Appendix 1 of the Assurance Report of the Independent Accountant for any other relevant observations and findings.

**SECTION D.2: Additional elements pursuant to Article 16 of this Regulation**

**1. An analysis of the compliance of the audited provider with Obligation 37(2) of Regulation (EU) 2022/2065 with respect to the current audit:**

An analysis of the compliance of the audited provider with Obligation 37(2) of Regulation (EU) 2022/2065 with respect to the current audit can be found in Appendix 1 of the Assurance Report of the Independent Accountant.

**2. Description of how the auditing organisation ensured its objectivity in the situation described in Obligation 16(3) of this Regulation:**

A description of how Deloitte Accountants B.V. ensured its objectivity considering that the previous audit(s) were performed by Deloitte Accountants B.V., including Network Firms, can be found in Appendix 6 of the Assurance Report of the Independent Accountant.

## Section E: Description of the findings concerning compliance with codes of conduct and crisis protocol

Obligations related to the codes of conduct and crisis protocol were not applicable during the Examination Period.

### SECTION E.1: Audit conclusion for commitment (specify)

#### 1. Audit conclusion:

Not applicable. No codes of conduct and crisis protocols were applicable during the examination period.

#### 2. Audit procedures and their results:

##### 1. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Obligation 10(2)(a) of this Regulation:

Not applicable

##### 2. Audit procedures, methodologies, and results:

###### a. Description of the audit procedures performed by the auditing organisation, the methodologies used to assess compliance, and justification of the choice of those procedures and methodologies (including, where applicable, a justification for the choices of standards, benchmarks, sample size(s) and sampling method(s)):

Not applicable.

###### b. Description, explanation, and justification of any changes to the audit procedures during the audit:

Not applicable.

###### c. Results of the audit procedures, including any test and substantive analytical procedures:

Not applicable.

##### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

###### a. description of the type of information and its source;

###### b. the period(s) when the evidence was collected;

###### c. the period the evidence refers to;

###### d. any other relevant information and metadata.

Not applicable.

##### 4. Explanation of how the reasonable level of assurance was achieved:

Not applicable.

##### 5. In cases when:

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

###### b. an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Obligation 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Not applicable

##### 6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit.

Not applicable

##### 7. Other relevant observations and findings:

Not applicable

## Section F: Third parties consulted

Deloitte Accountants B.V. undertook the entire Audit engagement with the assistance of specialists from other affiliate firms of Deloitte NSE LLP, a member firm of Deloitte Touche Tohmatsu Limited. No other third parties were consulted in undertaking audit activities or in reaching our audit conclusions matters throughout the Examination Period from 1 June 2024 to 31 May 2025.

## Section G: Any other information the auditing body wishes to include in the audit report (such as a description of possible inherent limitations):

Please refer to the Independent Accountant's report for additional information.

|              |  |                         |                             |
|--------------|--|-------------------------|-----------------------------|
| <b>Date</b>  | 28 August 2025   | <b>Signed by</b>        | P.J. Seegers                |
| <b>Place</b> | Wilhelminakade 1<br>3072 AP Rotterdam<br>P.O. Box 2031<br>3000 CA Rotterdam<br>The Netherlands | <b>In the name of</b>   | Deloitte Accountants B.V.   |
|              |  | <b>Responsible for:</b> | 2025 Booking.com DSA Report |

## Appendix 4 – Written agreement between VLOP and the auditing organisation

## Section 1 – Written agreement between VLOP and the auditing organisation

The following pages contain the written agreement between the VLOP and the auditing organisation. Additionally, refer to Appendix 1 for the exhaustive list of audited Obligations and commitments. Certain sections were redacted including Fees from the written agreement.

The Board of Directors of  
Booking.com B.V.  
Oosterdokskade 163  
1011 DL AMSTERDAM

Date  
28 February 2025

Subject  
Digital Services Act - Engagement Letter for Independent reasonable assurance report relating to compliance 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").

Dear Directors,

You have engaged Deloitte Accountants B.V. ("Deloitte" or "we") to provide the Board of Directors of Booking.com Holding B.V. (the "Company" or "you") with an independent reasonable assurance report (the "Assurance Report") in relation to your compliance with the DSA. The DSA requires you to obtain an independent assurance opinion as to whether the Company (being designated as a Very Large Online Platform ("VLOP") under the DSA) has complied with the Obligations referred to in the independent audit requirements set out in Obligation 37(1)(a) of the DSA, with the Annexes accompanying the Delegated Act providing the template for the reporting of this opinion.

This letter is intended to confirm the terms of this engagement, as well as the nature and limitations of the services we will provide.

### Engagement

The objective of our assurance engagement is to obtain reasonable assurance that the 'Company' has met the requirements of Obligations set out in Chapter III of the Digital Services Act throughout the period 1 June 2024 to 31 May 2025 as demonstrated by the design and operating effectiveness of the 'Company's DSA control framework, or through the performing of alternative substantive procedures. We will plan and perform our work to be able to reach a conclusion in our Assurance Report that throughout the period from 1 June 2024 (the "period start date") to 31 May 2025 (the "period end date"), based on our procedures and evidence we obtain, that in our opinion:

- a. The description of the Company's processes and/or controls put in place with respect to each DSA audited Obligation and commitment, including related indicators and all their relevant present and historical measurements, and benchmarks used by the Company to assert or monitor compliance with the audited Obligations and commitments, as well as any supporting documentation. (the "Subject Matter Information") provided by you fairly presents the processes and/or controls as designed and implemented.
- b. The processes and/or controls related to the control objectives (the "Applicable Criteria") included in the Subject Matter Information were suitably designed.
- c. The processes and/or controls tested and other procedures, which were necessary to provide reasonable assurance that the Applicable Criteria were met, operated effectively and,
- d. In instances where we were unable to (fully) rely on the operating effectiveness of the processes and/or controls to obtain sufficient assurance that the objectives were met, the evidence we obtained through the completion of substantive procedures confirmed the Applicable Criteria were met.

This assurance engagement results in an opinion with reasonable assurance.

### Auditor's responsibility and scope of the assurance engagement

We will conduct this engagement 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”). This requires that we comply with ethical requirements. Upon request, we will send you a copy of the Verordening gedrags- en beroepsregels accountants (VGBA), which sets out the regulations governing the code of conduct. Please note that any changes in laws and regulations could affect our procedures.

We apply the ‘Nadere voorschriften kwaliteitssystemen’ (NVKS, regulations for quality management systems) and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### **Preconditions for our assurance engagement**

Dutch Standard 3000A requires us to establish whether the required preconditions for an assurance engagement are present. This is based on our preliminary knowledge of the engagement circumstances and discussion with the appropriate parties. If we discover after the engagement has been accepted that one or more preconditions for the engagement is not present, we will discuss the matter with you and determine whether the matter can be resolved to our satisfaction, whether it is appropriate for us to continue with the engagement and, if so, how to communicate the matter in the Assurance Report.

### **Independence**

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) we are required to be independent of our ‘assurance clients’. These regulations include limitations as to the services we may provide to our assurance clients. Upon request, we will send you a copy of the ViO.

The basis of our service is that we will not participate in decision making processes within your organisation and we will not make decisions on your behalf. In addition, certain types of non-audit services carried out by us, or other parts of our network are subject to supplementary conditions and restrictions. In case such an issue arises, we will discuss with you the conditions and/or possible restrictions.

If we have started with the assurance engagement and subsequently identify circumstances that might jeopardise the independent performance of the review engagement, we may have to suspend the assurance engagement immediately. In that case we will seek to find a solution that enables us to continue the assurance engagement as soon as possible. If we believe that the situation cannot be resolved, we will possibly need to terminate the assurance engagement prematurely. In case such full or partial termination arises, our fees will be reduced to the services already concluded and accepted by you until the date of such full or partial termination.

If the threat arises from a combination of the assurance engagement with another engagement related to us or to a component of our network and a solution in our view is not possible, it may be necessary to terminate one of the engagements prematurely. We will notify you before we decide to do so.

To continue safeguarding our independence in the most efficient way, we request you to inform us about the legal structure of your company, the names of the significant (shareholders with a shareholder interest of more than 20%) direct and indirect shareholders and the names of all other (group) companies and affiliates to which your company is directly or indirectly related. Any (proposed) change in your company’s structure or in the legal composition or structure of its group could cause us to discontinue providing certain services to your Company. As part of this, please specifically focus on any intended changes in the structure, mergers, and acquisitions. This may have consequences for our independence position. Please notify us of any intended structural changes, mergers and/or acquisitions well before they take place, so we are able to identify these consequences on time - i.e., in advance - and respond to them. This allows us to safeguard our independence.

Should there be any threats to our independence, we will discuss them with you. Topics to discuss may include:

- Financial interests
- Long-term involvement
- Gifts and hospitality
- Business relationships
- Work relationships (entering the employment of an assurance client)

In order to safeguard our independence, certain conditions apply if a partner or professional of our organisation intends to join one of our assurance clients. Without our prior written consent you will hence refrain from making offers to accept a position as director, person charged with governance or any other position from which significant influence can be exercised on the financial statements to current or former partners or other professionals of our firm, as long as relevant ties exist between the former partner or other professional and the audit firm.

Where this concerns a key assurance partner (this means: the ultimate responsible assurance partner, the person carrying out the Engagement Quality Control Review of the review engagement to be completed or an auditor within the assurance team who bears co-responsibility for reporting on major issues) or where this concerns an auditor within the assurance team who is included as an 'externe accountant' in the AFM's register or is authorised by the audit firm to act as engagement partner as referred to in the NV COS list of definitions, a 12-month cooling-off period also applies after their resignation.

Where this concerns an auditor within the assurance team who is included as an 'externe accountant' in the AFM's register or is authorised by the audit firm to act as engagement partner as referred to in the NV COS list of definitions, a 12-month cooling-off period also applies after their resignation. Where this concerns a key assurance partner within the assurance team (this means: the ultimate responsible assurance partner, the person carrying out the Engagement Quality Control Review of the review engagement to be completed or an auditor within the assurance team who bears co-responsibility for reporting on major issues), the Chairman of the Executive Board or a similar officer of the audit firm, a 24-month cooling-off period applies after their resignation.

In case of non-compliance with these cooling-off requirements, we may be forced to terminate the engagement.

You will also obtain our written permission before entering into a relationship with a partner or other professional of our organisation involving a common business or financial interest. This provision enables us to determine whether the relationship is appropriate to the conduct of normal business activities and whether the relationship could threaten our independence in the review engagement. If our firm enters into a relationship with your organisation and our firm associates itself or has itself associated with your organisation for advertising or marketing purposes, independence rules prohibit the performance of an assurance engagement.

On top of that, under Dutch independence rules it is improper to request, receive, offer and provide gifts and personal tokens of hospitality in an auditor-auditee relationship. In case of a gift or personal token of hospitality with a value that is not trivial and inconsequential, the independence rules state that the independence threat cannot be removed by taking measures and we are forced to terminate the review engagement. This concerns gifts and personal tokens of hospitality between the audit firm or part of the network, a director or an internal supervisor of the audit firm or a member of the assurance team on the one hand and your company or a person involved in your company on the other hand. If a gift or personal token of hospitality with a value that exceeds EUR 100 could be regarded as trivial and inconsequential, specific measures are required. One of the measures required is that the ultimate responsible assurance partner informs those charged with governance in the manner agreed with them. We therefore propose to yearly report to you any gifts and personal tokens of hospitality with a value that exceeds EUR 100.

### **Management's responsibility**

By signing this engagement letter, you acknowledge and understand that you are responsible for:

- The preparation of the description of the Subject Matter Information and accompanying Company's Management Statement, including the completeness, accuracy and method of presentation of that description and statements.
- To have a reasonable basis for Booking.com's Management Statement accompanying the Description of the Subject Matter Information.
- For stating in Booking.com's Management Statement the criteria it used to prepare the Description of the Subject Matter Information.
- For stating in the Description of the Subject Matter Information:
  - The control or compliance objectives; and,
  - Where they are specified by law or regulation, or another party (for example, a user group or a professional body), the party who specified them.
- Identifying and ensuring that the Company complies with the laws and regulations applicable to its activities and informing us of knowledge of any actual, suspected, or alleged fraud or noncompliance with laws or regulations affecting the subject matter.
- Making determinations as to the relevance of information to be included in the disclosure of the Subject Matter Information.
- Defining (where applicable) benchmarks as they relate to the control or compliance objectives.
- Defining (where applicable) the Obligations deemed by management to be out of scope of the Examination Period
- For identifying the risks that threaten achievement of the control or compliance objectives stated in the Description of the Subject Matter Information, and the designing and implementing of processes and/or controls to provide reasonable assurance that those risks will not

prevent achievement of the control or compliance objectives stated in the description of the Subject Matter Information, and therefore that the stated control or compliance objectives will be achieved.

- Disclosing known cybersecurity incidents that resulted in more than inconsequential unauthorised access of data, applications, services, networks, and/or devices, relevant to the Subject Matter.
- Disclosing known matters contradicting the Subject Matter Information and any communication from regulatory agencies or others affecting the Subject Matter Information.
- Disclosing any actual, or potential litigation or unasserted claims related to (alleged) noncompliance with any requirements related to the Subject Matter Information.
- The preparation of the Transparency Report including the assessment of relevant information, and the selection by management of different but acceptable measurement methods, input data, or assumptions may have resulted in materially different amounts, metrics being reported.
- Disclosing any subsequent events to the period covered up to the date of the Assurance Report for the reporting period ended 31 May 2025, that could have a significant effect on the Subject Matter Information.

You are also responsible for:

- Providing sufficient access to systems and making available all necessary records, correspondence, information, algorithmic system descriptions, process maps, tools, models, a description of key assumptions and judgements made and explanations to allow the successful completion of our procedures.
- Additional information that we may request for the purpose of the assurance engagement.
- Unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence.
- As part of our assurance engagement procedures, we will request you to acknowledge the responsibility for the Subject Matter Information, as well as a written representation from you regarding the intended use of our assurance-report on the Subject Matter Information, confirming:
- You understand that our assurance engagement was conducted in accordance with Dutch Standard on Assurance Engagements 3000A Assurance Engagements Other than Audits or Reviews of Historical Financial Information (“Dutch Standard 3000A”, by reference to the requirements of Article 37 of Regulation (EU) 2022/2065 (the “Digital Services Act” or “DSA”) and our agreed terms of engagement.
- You understand that our assurance engagement was designed for the purpose of providing a reasonable assurance conclusion over the Subject Matter Information in accordance with the Applicable Criteria, defined as your Control Objectives for the controls in operation to meet the Obligations imposed by the DSA.
- You understand your responsibilities in respect of this engagement.
- You have provided us with all information of which the Company is aware that is relevant to the engagement.

#### **Deloitte’s Responsibility:**

We are responsible for:

- Planning and performing procedures to obtain sufficient appropriate evidence in order to express an independent opinion on the Company’s compliance with the requirements of the DSA.
- Planning and performing procedures in order to assess the design, implementation and, if applicable, the operating effectiveness of control procedures and activities in meeting the requirements of the DSA over the period 1 June 2024 to 31 May 2025.
- Planning and performing substantive procedures in order to determine whether the requirements of the DSA over the period 1 June 2024 to 31 May 2025 have been met.

Communicating matters that may be relevant to the Company's compliance with the requirement of the DSA to the appropriate party including identified fraud or suspected fraud, and bias.

Report our conclusions, in the form of a management report, if we conclude that the preconditions required for an assurance engagement in respect of compliance with the requirements of the DSA have not been satisfied.

Reporting our conclusion over the Company's compliance with the requirements of the DSA, in the form of an independent reasonable assurance report in a format illustrated in the Annexes to the Delegated Act.

## **Fraud**

The primary responsibility for the prevention and detection of fraud rests with management. We are neither responsible nor accountable for the prevention of fraud.

Because of the characteristics of fraud, particularly those involving concealment through collusion and falsified documentation, an assurance engagement, even though designed and conducted in accordance with Dutch Standard 3000A 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"), might not detect a material fraud.

As our assurance engagement is designed to obtain reasonable assurance that the Subject Matter Information as a whole is free from material misstatement, whether caused by fraud or error, our assurance engagement is not specifically designed to detect fraud. If we detect signs of fraud during the conducting of the assurance engagement, we will carry out a supplementary investigation to determine the nature and extent of the fraud, irrespective of the potential extent and nature of the suspected fraud. If we detect indications of fraud, we will report this to management and/or the supervisory board.

We will request you to confirm to us the following in writing:

1. Management acknowledges its responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
2. Management has disclosed to us the results of its assessment of the risk that the Subject Matter Information may be materially misstated as the result of fraud.
3. Management has disclosed to us its knowledge of fraud or suspected fraud affecting the entity involving:
  - a. management;
  - b. employees who have significant roles in internal control;
  - c. others where the fraud could have a material effect on the Subject Matter Information.
4. Management has disclosed to us its knowledge of any allegations of fraud, or suspected fraud, affecting the entity's Subject Matter Information communicated by employees, former employees, analysts, regulators or others.

## **Compliance with specific laws and regulations**

You are also responsible for compliance with statutory and other provisions. In general, an assurance engagement will not lead to the discovery of all instances of breaches of laws and regulations. Irrespective of its materiality, the discovery of such a breach will result in consideration of the implications pertaining to the integrity of management and/or other employees and other aspects of our assurance engagement.

We will request you to confirm to us in writing that you have provided all information concerning all actual or possible breaches of laws and regulations of which you are aware and that need to be taken into account when performing our assurance engagement of the Subject Matter Information.

## **Scope**

We are required to plan and perform our assurance engagement to obtain reasonable assurance that the Subject Matter Information is free from material misstatement.

The assurance engagement procedures selected depend on our professional judgment.

Our understanding of the relevant systems, processes and controls will be obtained through inquiry, inspection, observation and reperformance and will form the basis of our assurance approach. The nature and extent of our procedures will vary according to our identification of areas of greater risk and our assessment of the company's systems and controls in relation to its own risk assessment and the development of its control framework.

Our work on this engagement will involve testing the design and implementation and, where applicable, the operating effectiveness of controls related to compliance with the DSA or, where controls have not (yet) been implemented, the processes management has implemented to ensure the Applicable Criteria are met, and we may seek to obtain a detailed understanding of systems, processes and controls beyond those relevant to the requirements of the DSA, if deemed necessary to perform an assessment of the completeness of risks of non-compliance.

Our Examination includes among others:

- Obtaining an understanding of the Company, its environment, and relevant processes and information systems, sufficient to identify and assess risks of non-compliance with the DSA. This understanding will provide a basis for designing and performing further control testing and substantive procedures to respond to assessed risks and to obtain reasonable assurance to support our conclusion.
- Obtaining an understanding of relevant processes and, where applicable, internal controls, their operation, the methodology for gathering quantitative information.
- Evaluating the design and implementation of relevant internal controls and test their operating effectiveness, where applicable.
- Inspecting relevant documents, including, but not limited to, extracts of Board Committee minutes, regulatory correspondence and (where applicable) internal audit reports.
- Performing procedures, including but not limited to testing the algorithmic systems, to assess whether processes and/or controls are operating as intended.
- Performing procedures over underlying data on a sample basis to assess whether the data has been accurately compiled and reported, including assessing management's assumptions, judgments and estimates, if applicable.
- Performing substantive procedures to assess whether the Applicable Criteria have been met.
- Accumulating and assessing any significant control deficiencies identified, either singularly or in aggregate.

Our engagement is designed to provide an independent reasonable assurance report relating to compliance with the Digital Services Act and Delegated Act by testing the Company's relevant controls and performing such other procedures, including substantive procedures, as we consider necessary in this area. If control deficiencies are identified during the course of our work, we shall report them to you.

Please note that through the use of sample testing and other inherent limitations of an assurance engagement, together with the inherent limitations of internal control, there is an unavoidable risk that some deficiencies might not be detected, even though the assurance engagement is properly planned and performed in accordance with the Dutch Standard 3000A.

Our engagement does not constitute a financial audit or review performed in accordance with the International Standards on Auditing or International Standards on Review Engagements and consequently an audit or review opinion will not be expressed.

## **Report**

We will report the outcome of our assurance engagement in an Assurance Report including the requirements within Annexure 1 of the Delegated Act.

Once we have issued our Assurance Report we have no further direct responsibility in relation to your compliance with the requirements of the DSA. However, you will inform us of any material event occurring after the period end date which may affect your compliance with the DSA, and which, had this event been known to us at that date of our Assurance Report, may have affected the appropriateness of our conclusion.

## **Restriction on use and distribution of the Assurance Report**

Our Assurance Report will be made available solely to the Board of Directors of the Company, in accordance with Standard 3000A and our agreed general terms and conditions. Our work will be undertaken so that we might state to the Directors of the Company those matters we have agreed to state to them in our report and for no other purpose.

Without assuming or accepting any responsibility or liability in respect of our report to any party other than the Company, we acknowledge that the Directors of the Company are required by the DSA to make our Assurance Report available to the European Commission, the Digital Services Coordinator and the public, which does not and will not affect or extend for any purpose or on any basis our responsibilities. To the fullest extent permitted by law, we will not accept or assume responsibility to anyone other than the Company and the Directors of the Company as a body for our work, our Assurance Report, or for the conclusions we will form.

Other than in the scenario noted above, you agree to obtain our prior written consent before referring to our Assurance Report in any circumstance other than:

- Sending someone (or publishing) a full copy of the Assurance Report;
- Making a reference to our having provided assurance alongside a link to where our Assurance Report and the information to which it relates can be found; or
- Otherwise as required by law or regulation.

In relation to the above use of our Assurance Report, written consent is also required prior to the redaction of the information contained therein and you will obtain our written consent to make any changes to our report prior to distribution or publication.

#### **Reporting to Those Charged with Governance**

We will agree the form and timing of communications with you in order to report back to Those Charged with Governance on matters that we believe to be both important and relevant in relation to our assurance engagement. However, if we discover any matter relating to potentially fraudulent or illegal acts we will, where legally permissible, inform you as soon as practicable.

The content of such communication will depend on the circumstances but may include areas such as: significant deficiencies in the internal control systems identified during our assurance engagement; views on the qualitative aspects of the Company's reporting practices; and other information published in relation to compliance with the DSA.

Any such communication is prepared for the sole use of the Company. They may not be disclosed to a third party, or quoted or referred to, without our prior written consent. Such consent will be granted only on the basis that such communications are not prepared with the interests of anyone other than the Company to which they are addressed in mind and that we accept no duty or responsibility to any other party as concerns the communication.

#### **Examination of our working papers by supervisory authorities and other bodies**

All working papers, reports and other documentation produced by our organisation as part of our engagement remain the property of our organisation.

Based on legal or other provisions, we can be compelled to grant access to our working papers and files to third parties, for example supervisory authorities or Fiscale inlichtingen- en opsporingsdienst (FIOD, an agency to investigate (financial) crime). Furthermore, third parties can request us to provide information or grant access to our working papers and files.

Based on our confidentiality rules we are, in certain cases, required to obtain your written permission for access to our files. If we receive such a request, we will contact you as soon as possible regarding the conditions under which this request can be accepted.

#### **General Data Protection Regulation (GDPR)**

In performing this assurance engagement, we may deal with personal data for which the General Data Protection Regulation (GDPR) is applicable. For this assurance engagement we are to be considered as a controller as defined in the GDPR. For more information about the GDPR, we refer to the website of the Autoriteit Persoonsgegevens (<https://autoriteitpersoonsgegevens.nl/>).

#### **Wet ter voorkoming van witwassen en financiering terrorisme (Wwft, Act on the prevention of money laundering and terrorist financing)**

Pursuant to the Anti-money laundering and combating the financing of terrorism Law (Wwft), Deloitte conducts customer due diligence on all clients before the assignment can be accepted. This means that we must identify and verify the identity of the client, the ultimate beneficial owner of the client and the person who represents the client vis-à-vis Deloitte.

The ultimate beneficial owner is the person who has more than 25% ownership or control over the client. The representative is the person who signs this assignment and the person who can bind the client towards Deloitte. Deloitte will also establish the authority of this person to represent the client. This can be done via the extract of the Chamber of Commerce or a power of attorney.

For the purpose of customer due diligence, Deloitte request's identity data from the client, the client's ultimate beneficial owner and the representative. With regard to legal persons, we would like to receive a certified extract from the Chamber of Commerce or similar foreign body. If necessary, we will also request a structure chart of the company. We would like to receive a copy of the identity document from natural persons that has been certified as a true copy by an independent party (this can be an employee of Deloitte). Identification data of the ultimate beneficial owner and the representative, including - in case of natural persons - at least the family name, first names and date of birth, need to be recorded.

Deloitte must complete the customer due diligence process before the service can commence. If Deloitte does not obtain all required information and documents, no services may be provided. If unusual transactions occur in the context of the service provided, Deloitte will report the (intended or executed) unusual transactions to the Financial Intelligence Unit Netherlands.

The matters above have been complied with through our existing audit engagement.

#### **Nadere voorschriften NOCLAR (regulations on Non-Compliance with Laws and Regulations)**

The Nadere voorschriften NOCLAR apply. They contain requirements how we are required to act in case of non-compliance with laws and regulations by your company. Where appropriate we are required to report a relevant occurrence of non-compliance with laws and regulations immediately to a proper regulatory or enforcement authority. For more information about the NV NOCLAR, we refer to the website of the Nederlandse Beroepsorganisatie van Accountants (<https://nba.nl>). Upon request, we will send you a copy of the NV NOCLAR.

#### **Data transfers**

Client agrees that Deloitte may use third parties, wherever located, to store and process any information received from Client or its agents; provided that such third parties are bound by confidentiality Obligations similar to those contained in this agreement.

#### **Data analytics technology**

In connection with it providing Services under this agreement, Deloitte may use data analytics technology which will require it to install and use one or more data extraction tools ('Extractors') on Client's computing systems. Client hereby consents to the installation and use of those Extractors on its systems, and Deloitte hereby grants Client a limited, revocable, non-exclusive, non-assignable, non-sublicensable right to install and use those Extractors solely in connection with Deloitte's performance of Services.

The Client acknowledges that although Deloitte has taken commercially reasonable steps to verify the Extractors functionality and security, Deloitte cannot provide any warranties in those respects. Without prejudice to its professional duty of care, Deloitte does not accept liability for the usefulness and security of the Extractors. Client agrees that installation of the Extractors on its computing systems will be appropriately authorised and supervised by Client, and will comply with all of its policies, procedures, and processes related to installing and using third party software. Deloitte recommends that Client perform adequate security and other appropriate testing on the Extractors before installation.

The Extractors are protected by copyright and other laws of various countries, and Deloitte and its licensors reserve all rights not expressly granted in this agreement. Client is not allowed to reverse engineer, disassemble, decompile, or otherwise attempt to derive the Extractors' source code, nor assist, directly or indirectly, in any efforts to do so, nor adapt, modify or create derivative works based on the Extractors.

The license granted above will terminate when Deloitte stops performing Services under this agreement, unless Deloitte terminates it earlier by sending Client a written termination notice. When the license terminates, Client must stop using the Extractors and delete any and all Extractors from Client's computing systems, unless Deloitte and Client have entered into a subsequent agreement that allows for Client's continued use of the Extractors.

#### **General Terms and Conditions**

The services we provide are subject to the General Terms and Conditions for Services Deloitte Netherlands, Chapter A, January 2020, registered with the Chamber of Commerce, a copy of which is enclosed. For the avoidance of doubt, Chapter C is not applicable to this Engagement.

By signing and returning this engagement letter you acknowledge receipt and acceptance of the above-mentioned General Terms and Conditions.

## **Working conditions**

We devote considerable attention to providing proper working conditions for our staff. The quality of a workplace has a direct bearing on the health of the employee concerned, as well as on the prevention of RSI and other work-related illnesses and health complaints. We therefore request that you provide our staff with an adequate working area and other facilities.

Deloitte fosters a culture and working environment where our people treat each other with respect, courtesy and fairness. We are committed to identifying and discussing any behavior that is inconsistent with our shared values, and we kindly request you to respect this. Any concerns that may arise will first have to be addressed in the respective organisation. Then, the Deloitte partner concerned, and the Client will discuss the concerns raised to decide on the appropriate approach and follow-up.

## **Electronic communications**

Except as instructed otherwise in writing, each party may assume that the other approves of properly addressed fax, e-mail (including e-mail exchanged via internet media) and voicemail communication of both sensitive and non-sensitive documents and other communications concerning the contract, as well as other means of communication used or accepted by the other.

It is recognised that the internet is inherently insecure, and that data can become corrupted, communications are not always delivered promptly (or at all) and that other methods of communication may be appropriate. Electronic communications are also prone to contamination by viruses. Each party will be responsible for protecting its own systems and interests and, to the fullest extent permitted by law, will not be responsible to the other on any basis (whether in contract, statute, tort (such as negligence) or otherwise) for any loss, damage or omission in any way arising from the use of the internet or from access by any Deloitte entity to networks, applications, electronic data or other systems of the client.

## **Feedback about services provided**

Deloitte appreciates receiving feedback about its services and applies an extensive client feedback program. Yet, you are always welcome to provide us with unsolicited feedback. To the extent Booking.com (or any of its Affiliates) provides any Feedback, Booking.com shall own all right, title and interest (including any IP) in and to such Feedback. Subject to the confidentiality provisions set out herein, Booking.com grants to the Supplier a right to use and incorporate such Feedback in the Services for the sole purpose of and to the extent necessary to provide and maintain the Services for the benefit of the Booking.com, in accordance with Applicable Law, and the Supplier is and will be responsible and liable for its use of any such Feedback. Feedback is provided by Booking.com as-is and, to the maximum extent permitted by Applicable Law, without any representations and warranties of any kind.

## **Confirmation**

We are very pleased to accept the engagement. Should you require any further information, please do not hesitate to contact us. If you accept the contents of this letter as being correct, please sign and return the enclosed copy as confirmation that it faithfully reflects the matters on which we have agreed.

Yours sincerely,

Agreed and signed for approval by:

Deloitte Accountants B.V.

Booking.com B.V.

P.J. Seegers  
Partner

Femi Thomas  
Vice President, Chief Compliance Officer

Enclosures:

- Annex 1 – Digital Services Act - Article 7

## **Annex 1 - Digital Services Act - Article 7 requirements**

Article 7 of the DIGITAL SERVICES ACT COMMISSION DELEGATED REGULATION (EU) 2024/436 of 20.10.2023 state that the audited provider and the auditing organisation shall conclude a written agreement setting out items (a) to (e) below:

1. *An exhaustive list of the audited Obligations and commitments;*

The audited Obligations and commitments cover Chapter III of the Digital Services Act (DSA). We will detail within our audit report any instances where Obligations or commitments are determined to be out of scope and will apply Obligation 37(5) of the DSA as required.

2. *The responsibilities of the audit organisation, including, where applicable, detailed for each legal person constituting the auditing organisation, and the parties empowered to sign the audit report;*

The responsibility for this audit will sit with Deloitte Accountants B.V. and Paul Seegers (Deloitte Accountants B.V) will sign the audit report.

3. *The procedures and contact points made available by the audited provider for the auditing organisation to request access to data referred to in Obligation 5(2);*

All documents will be shared through a Deloitte hosted platform, accessible by relevant stakeholders at Booking.com.

Additional management responsibilities in relation to documentation and record sharing are detailed in the main body of this engagement letter.

4. *The timeframe for the audit, including the start and end date of the audit procedures and the completion of the audit report;*

The timeframe for the audit is detailed in the engagement letter with a start date of 1 June 2024 and end date of 31 May 2025. Our audit report will be completed by 28 August 2025 which can be amended by a written agreement between both parties.

5. *The procedure on how disputes between the audited provider and the auditing organisation arising from the performance of the audit shall be resolved.*

The approach to dispute resolution is set out in the standard terms of business enclosed.

## **Appendix 5 – Documents relating to the audit risk analysis.**

## Purpose

This document summarises the risk assessment performed for the assessment of compliance with each audited Obligation or commitment, including the assessment of inherent risks, control risks, and detection risks for each audited Obligation (i.e., each sub-article).

## DSA Risk Assessment Requirements

1. The audit report shall include a substantiated audit risk analysis performed by the auditing organisation for the assessment of the audited provider's compliance with each audited Obligation or commitment.
2. The audit risk analysis shall be carried out prior to the performance of audit procedures and shall be updated during the performance of the audit, in the light of any new audit evidence which, according to the professional judgement of the auditing organisation, materially modifies the assessment of the audit risk.
3. The audit risk analysis shall consider:
  - a. Inherent risks
  - b. Control risks
  - c. Detection risks

### Detection Risk

The risk that **the audit provider does not detect a misstatement** that is relevant for the assessment of the audited provider's compliance with an audited obligation or commitment

### Inherent Risk

The risk of **non-compliance intrinsically related to the nature, the design, the activity, and the use of the audited service**, as well as the context in which it is operated, and the risk of non-compliance related to the nature of the audited obligation or commitment.



Source: definition from Article 2 in Delegated Regulation

4. The audit risk analysis shall be conducted considering:
  - a. the nature of the Audited Provider and the societal and economic context in which the Audited Provider is operated, including probability and severity of exposure to crisis situations and unexpected events.
  - b. the nature of the Obligations and commitments.
  - c. other appropriate information, including:
    - where applicable, information from previous audits to which the Audited Provider was subjected.
    - where applicable, information from reports issued by the European Board for Digital Services or guidance from the Commission, including guidelines issued pursuant to Obligation 35(2) and (3) of Regulation (EU) 2022/2065, and any other relevant guidance issued by the Commission with respect to the application of Regulation (EU) 2022/2065.
    - where applicable, information from audit reports published pursuant to Obligation 42(4) of Regulation (EU) 2022/2065 by other providers of very large online platforms or of very large online search engines operating in similar conditions or providing similar services to the Audited Provider.

## Overview

Risk assessment procedures were performed to help identify risks of material misstatement and plan out the nature, timing, and extent of our audit procedures.

### Risk Assessment Steps performed:

1. *We obtained an understanding of the systems and processes (and related controls) put in place to comply with the Specified Requirements and other engagement circumstances.*

Understanding the subject matter is key to planning and executing an effective engagement. We obtain our understanding during planning and update it throughout the performance of the engagement to the extent that changes affect our overall engagement strategy or the nature, timing, and extent of our procedures.

We obtained an understanding sufficient to:

- Enable us to identify and assess the risks of material misstatement.
- Provide a basis for designing and performing procedures to respond to the assessed risks and to obtain reasonable assurance to support our opinion.

Information obtained to inform the audit risk analysis:

| Described in Article 9  | Information obtained, included, but not limited to:  |
|---|--|
| The nature of the Audited Provider and the societal and economic context in which the Audited Provider is operated, including probability and severity of exposure to crisis situations and unexpected events.  | Information from the audited provider (website, voice-over, annual report, trust, and safety reports).<br><br>The transparency reports, Systemic Risk Assessments.   |
| The nature of the Obligations and commitments in Chapter 3 of the DSA;  | Documentation by the audited provider concerning the scope.<br><br>The audited providers' risk assessment for relevant Obligations and commitments, including process flowcharts.<br><br>The audit risk and control framework.   |
| Other appropriate information, including, where applicable, information from previous audits to which the Audited Provider was subjected;   | Request for Information (RFIs) received from the component authorities and the responses to the RFIs, Internal audit reports concerning the DSA or covering topics in the DSA (e.g., content moderation).<br><br>Relevant future case-law concerning DSA.<br><br>Financial Statement Audits for the areas that are overlapping with DSA (e.g., General IT controls). |
| Other appropriate information, including, where applicable, information from reports issued by the European Board for Digital Services or guidance from the Commission, including guidelines issued pursuant to Obligation 35(2) and (3) of Regulation (EU) 2022/2065, and any other relevant guidance issued by the Commission with respect to the application of Regulation (EU) 2022/2065; | None Identified.   |
| Other appropriate information, including, where applicable, information from audit reports published pursuant to Obligation 42(4) of Regulation (EU) 2022/2065 by other providers of very large online platforms or of very large online search engines operating in similar conditions or providing similar services to the  | None identified for year 1 since no audit report was published   |

|                   |  |
|-------------------|--|
| Audited Provider. |  |
|-------------------|--|

2. We determined whether the risk factors we identify are inherent risks that may give rise to risks of material misstatement associated with the subject matter. We obtained an understanding by performing procedures, including reviews of relevant information, inquiries, data analytics, observations, and inspections.

We obtained an understanding of how management prepares certain information, such as their risk assessment to comply with Article 34. We also obtain an understanding of management’s process for determining the risks that would prevent the Specified Requirements from being achieved, and for designing and implementing processes and controls to address those risks. The audited provider has a formal risk assessment process to comply with Article 34, and other requirements.

We obtained an understanding of the components of the system of internal control at the entity level, which is an important step in performing our risk assessment procedures, as it helped us identify events and conditions that may have a pervasive effect on the susceptibility of the Subject Matters of our report to misstatement, either due to fraud or error.

We obtained an understanding how Booking.com B.V.’s system of internal control operates at the entity level, including:

- Control environment
- Monitoring activities
- Managements risk assessment process

3. For each Obligation, we assessed inherent, control and detection risks

In assessing the inherent risks associated with the Subject Matter, we considered the nature of audited provider’s business activities in the context of the DSA Regulation. Our initial judgement of the inherent risks relevant to each Obligation are presented in the table below.

In assessing control risks, we undertook an assessment of Booking.com’s ‘Risk and Controls Framework’ and found that where relevant controls did exist, these were generally either not sufficiently scoped, designed or documented to enable them to be audited in accordance with our controls testing methodologies. In some instances, we found that the audited provider’s procedures did not include identified controls relevant to our audit of the Subject Matter. Therefore, we concluded that, with some exceptions, we were unable to adopt a controls-based audit approach in obtaining reasonable assurance as to whether the audited provider met the Specified Requirements of the Regulation. Our assessments of inherent risk and control risk informed our assessment of detection risk and the risk of material misstatement overall, which ultimately informed our testing procedures. Following our assessment of control risk, we changed our initial audit approach, with some limited exceptions, from a controls-based testing approach to a substantive testing-based approach. *Revision of Risk Assessment* In some instances, our assessment of the risks of material misstatement changed during the engagement as additional evidence was obtained. In circumstances in which we obtain evidence from performing further procedures, or when new information is obtained, either of which is inconsistent with the evidence on which we originally based the assessment, we revised the assessment and modify the planned procedures accordingly. We present below a description of the changes to our audit approach made during the audit for each Obligation. Assessment of inherent, control and detection risks for each Obligation and our determination of audit risk. Overview of Risk assessment during the initial and final phases, unless otherwise specified:

| Article | Inherent Risk Rating | Control Risk Rating | Risk Classification/<br>ROMM | Detection Risk Rating <sup>1</sup> | Audit Risk Rating |
|---------|----------------------|---------------------|------------------------------|------------------------------------|-------------------|
| 11      | Low                  | Low                 | Low                          | Medium                             | Low               |
| 12      | Low                  | Low                 | Low                          | Medium                             | Low               |
| 13      | n/a                  | -                   | -                            | -                                  | -                 |
| 14      | Low                  | High                | Medium                       | Low                                | Low               |
| 15      | Medium               | High                | Medium                       | Low                                | Low               |
| 16      | Medium               | High                | Medium                       | Low                                | Low               |

<sup>1</sup> Due to the inability to rely on controls, our audit approach has been based on substantive procedures, which have been designed in a way to reduce the detection risk to an acceptably low level.

|    |        |        |        |        |        |
|----|--------|--------|--------|--------|--------|
| 17 | Medium | High   | Medium | Low    | Low    |
| 18 | Medium | High   | Medium | Low    | Low    |
| 19 | n/a    | -      | -      | -      | -      |
| 20 | Medium | High   | Medium | Low    | Low    |
| 21 | Medium | High   | Medium | Low    | Low    |
| 22 | Low    | High   | Medium | Low    | Low    |
| 23 | Medium | High   | Medium | Low    | Low    |
| 24 | Medium | High   | Medium | Low    | Low    |
| 25 | High   | High   | High   | Low    | Medium |
| 26 | Medium | High   | Medium | Low    | Low    |
| 27 | Medium | High   | Medium | Low    | Low    |
| 28 | Low    | High   | Medium | Low    | Low    |
| 29 | n/a    | -      | -      | -      | -      |
| 30 | Medium | High   | Medium | Low    | Low    |
| 31 | Medium | High   | Medium | Low    | Low    |
| 32 | Medium | High   | Medium | Low    | Low    |
| 33 | n/a    | -      | -      | -      | -      |
| 34 | Medium | High   | Medium | Low    | Low    |
| 35 | Medium | High   | Medium | Low    | Low    |
| 36 | Low    | Medium | Low    | Medium | Low    |
| 37 | Low    | Low    | Low    | Medium | Low    |
| 38 | Medium | High   | Medium | Low    | Low    |
| 39 | Medium | High   | Higher | Low    | Low    |
| 40 | Low    | High   | Medium | Low    | Low    |
| 41 | Medium | Low    | Low    | Low    | Low    |
| 42 | Medium | High   | Medium | Low    | Low    |
| 43 | n/a    | -      | -      | -      | -      |

Appendix 6 – Documents attesting that the auditing organisation complies with the Obligations laid down in Obligation 37(3)(a) through 37(3)(c)

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**DSA Annex****Response**

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Documents attesting that the auditing organisation complies with the Obligations laid down in Obligation 37(3)(a) of Regulation (EU) 2022/2065.

We have complied with the 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).

Additionally, pursuant to Obligation 37(3)(a), we confirm that we have not performed non audit services related to the Subject Matter of this engagement. Further, we have been the auditor of the DSA for Booking.com B.V. since 2023 (1 year). Lastly, we confirm that we are not receiving a contingent fee based on the outcome of this audit.

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Documents attesting that the auditing organisation complies with the Obligations laid down in Obligation 37(3)(b) of Regulation (EU) 2022/2065.

In compliance with Obligation 37(3)(b), we conclude that we have the requisite knowledge, skills, and professional diligence under the Dutch Standard on Assurance Engagements 3000A - Assurance Engagements Other than Audits or Reviews of Historical Financial Information (“Dutch Standard 3000A”, by reference to the requirements of Article 37 of Regulation (EU) 2022/2065 (the “Digital Services Act” or “DSA”). We have applied these professional standards throughout the course of our engagement.

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Documents attesting that the auditing organisation complies with the Obligations laid down in Obligation 37(3)(c) of Regulation (EU) 2022/2065.

We have complied with the International Standard on Quality Management I (ISQM 1) ‘Nadere voorschriften kwaliteitssystemen’ (NVKS, regulations for quality management systems), 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).

We applied the International Standard on Quality Management, Netherlands and accordingly maintained a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

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## **Appendix 7 - Definitions**

**For purposes of this assurance report the following terms have the meanings attributed below:**

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|   |   |
|---|---|
| <b>Assurance Engagement</b>             | An engagement in which a practitioner aims to obtain sufficient appropriate evidence to express a conclusion designed to enhance the degree of confidence of the intended users other than the VLOP about the subject matter information (that is, the outcome of the measurement or evaluation of an underlying subject matter against criteria).  |
| <b>Audit Criteria</b>                   | The criteria against which the auditing organisation assesses compliance with each audited Obligation or commitment.  |
| <b>Audit Evidence</b>                   | Any information used by an auditing organisation to support the audit findings and conclusions and to issue an audit opinion, including data collected from documents, databases or IT systems, interviews or testing performed.  |
| <b>Audited Obligation or Commitment</b> | An Obligation or commitment referred to in Obligation 37(1) of Regulation (EU) 2022/2065 which forms the subject matter of the audit. Unless noted otherwise, each sub article is an audited Obligation or commitment.  |
| <b>Auditing Organisation</b>            | An individual organisation, a consortium or other combination of organisations, including any sub-contractors, that the audited provider has contracted to perform an independent audit in accordance with Article 37 of Regulation (EU) 2022/2065.   |
| <b>Auditing Procedure</b>               | Any technique applied by the auditing organisation in the performance of the audit, including data collection, the choice and application of methodologies, such as tests and substantive analytical procedures, and any other action taken to collect and analyse information to collect audit evidence and formulate audit conclusions, not including the issuing of an audit opinion or of the audit report. |
| <b>Audited Provider</b>                 | The provider of an audited service which is subject to independent audits pursuant to Obligation 37(1) of that Regulation.  |
| <b>Audit Risk</b>                       | The risk that the auditing organisation issues an incorrect audit opinion or reaches an incorrect conclusion concerning the audited provider's compliance with an audited Obligation or commitment, considering detection risks, inherent risks and control risks with respect to that audited Obligation or commitment.  |
| <b>Audited Service</b>                  | A very large online platform or a very large online search engine designated in accordance with Article 33 of Regulation (EU) 2022/2065.  |
| <b>Control Risk</b>                     | The risk that a misstatement is not prevented, detected and corrected in a timely manner by means of the audited provider's internal controls.  |
| <b>Delegated Regulation</b>             | It refers to the Commission Delegated Regulation (EU) 2024/436 dated 20 October 2023 supplementing Regulation (EU) 2022/2065 of the European Parliament and of the Council, on the performance of audits for very large online platforms and very large online search engines.  |
| <b>Detection Risk</b>                   | The risk that the auditing organisation does not detect a misstatement that is relevant for the assessment of the audited provider's compliance with an audited Obligation or commitment.   |
| <b>Engagement Risk</b>                  | The risk that the practitioner expresses an inappropriate conclusion when the subject matter information is materially misstated.   |
| <b>Examination Period</b>               | The period in scope of the assurance engagement.  |
| <b>Inherent Risk</b>                    | The risk of non-compliance intrinsically related to the nature, the design, the activity and the use of the Audited Provider, as well as the context in which it is operated, and the risk of non-compliance related to the nature of the audited Obligation or commitment.   |
| <b>Intended Users</b>                   | The individual(s) or organisation(s), or group(s) thereof that the practitioner expects will use the assurance report.  |

|   |   |
|---|---|
| <b>Internal Control</b>                 | Any measures, including processes and tests, that are designed, implemented and maintained by the audited provider, including its compliance officers and management body, to monitor and ensure the audited provider's compliance with the audited Obligation or commitment.   |
| <b>Materiality Threshold</b>            | The threshold beyond which deviations or misstatements by the audited provider, individually or aggregated, would reasonably affect the audit findings, conclusions and opinions.   |
| <b>Misstatement</b>                     | A difference between the subject matter information and the appropriate measurement or evaluation of the underlying subject matter in accordance with the criteria. Misstatements can be intentional or unintentional, qualitative or quantitative, and include omissions.  |
| <b>Obligations</b>                      | The individual DSA commitments (i.e., sub-articles) that are applicable that have been subjected to auditing procedures. Also referred to as Specified requirements.  |
| <b>Practitioner</b>                     | The individual(s) conducting the engagement (usually the engagement partner or other members of the engagement team, or, as applicable, the firm).  |
| <b>Professional Judgment</b>            | The application of relevant training, knowledge, and experience, within the context provided by assurance and ethical standards, in making informed decisions about the courses of action that are appropriate in the circumstances of the engagement.  |
| <b>Professional Scepticism</b>          | An attitude that includes a questioning mind, being alert to conditions which may indicate possible misstatement, and a critical assessment of evidence.  |
| <b>Reasonable Assurance Engagement</b>  | An assurance engagement in which the practitioner reduces engagement risk to an acceptably low level in the circumstances of the engagement as the basis for the practitioner's conclusion. The practitioner's conclusion is expressed in a form that conveys the practitioner's opinion on the outcome of the measurement or evaluation of the underlying subject matter against criteria. |
| <b>Specified Requirements</b>           | The individual DSA commitments (i.e., sub-articles) that are applicable that have been subjected to auditing procedures. Also referred to as Obligations.   |
| <b>Subject Matter</b>                   | The phenomenon that is measured or evaluated by applying criteria.  |
| <b>Subject Matter Information</b>       | The outcome of the measurement or evaluation of the underlying subject matter against the criteria, i.e., the information that results from applying the criteria to the underlying subject matter.   |
| <b>Substantive Analytical Procedure</b> | An audit methodology used by the auditing organisation to assess information to infer audit risks or compliance with the audited Obligation or commitment.  |
| <b>Test</b>                             | An audit methodology consisting in measurements, experiments or other checks, including checks of algorithmic systems, through which the auditing organisation assesses the audited provider's compliance with the audited Obligation or commitment.  |
| <b>Vetted Researcher</b>                | A researcher vetted in accordance with Obligation 40(8) of Regulation (EU) 2022/2065.   |

Sources used: Delegated Act (Article 2), Dutch Standard 3000A (Assurance engagements other than audits or review engagements of financial statements (attestation engagements))