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Booking.com B.V.
DSA Assurance Report

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

28 August 2024

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Assurance report of the independent accountant

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Negative Opinion

We have examined Booking.com B.V.'s Management Statement that the systems and processes implemented to comply with Regulation (EU) 2022/2065 of the European Parliament and of the Council (the "Act" or "DSA") (its "Management Statement") regarding their compliance with each applicable obligation and commitment, and overall ("Specified Requirements") for the period 29 August 2023 through 31 May 2024.

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, in all material respects the Booking.com B.V.'s systems and manual processes in place to meet the Specified Requirements comply with the applicable obligations set out in Chapter III of the DSA during the period 29 August 2023 through 31 May 2024.

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:

In scope Obligation	Conclusion at Obligation Level
14.6	Negative
15.1	Negative
17.1	Negative
17.2	Negative
18.1	Negative
23.4	Negative
24.5	Negative
25.1	Negative
27.1	Negative
27.2	Negative
30.1	Negative
30.7	Negative
32.1	Negative
38.1	Negative
39.1	Negative
39.2	Negative
42.2	Negative

Refer to **Appendix 1** for more details.

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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) to evaluate Booking.com B.V. management's statement that the systems and processes implemented to comply 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 Article 37(1) (a) of the Act (the "Specified Requirements") during the period from 29 August 2023 through 31 May 2024 (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 Article 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 Booking.com B.V., as designated provider of the Audited Service is responsible for:

- Initially determining the applicability of each of the DSA obligation and commitments during the Evaluation Period.
- The Audited Service's compliance with the Specified Requirements, by designing, implementing, and maintaining the Audited Service'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 Service's compliance with the Specified Requirements.
- The Management Statement in relation to the Specified Requirements.

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- Having a reasonable basis for its Management Statement.

- Preparing "Annex II - Template for the audit implementation report referred to in Article 6 of the Delegated Regulation", including the completeness, accuracy, and method of presentation of Annex II.

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

Booking.com B.V. is responsible for selecting the Specified Requirements and ensuring compliance with the Specified Requirements and for the evaluation of the Subject Matter to determine compliance, in all material respects, with the Specified Requirements.

Booking.com B.V. has been designated by the European Commission as being the designated provider of the Audited Service.

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 12 March 2024. 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 behaviour. 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.

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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 service'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 assurance evidence that is sufficient and appropriate to provide a basis for our opinion. We collected evidence in relation to the period 29 August 2023 through to 31 May 2024.

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, 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 Article 37.3, point (a), (b), and (c) is included in Appendix 6.

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

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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 algorithmic systems relevant to comply with the Specified Requirements. This did not include all of the algorithmic systems that Booking.com B.V. operates, nor all aspects of the algorithmic systems for which we performed audit procedures. 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 the algorithmic systems except on those aspects of Booking.com B.V.'s algorithmic 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

In performing our audit procedures described above, it was noted that while processes to meet the compliance objectives per Obligation were generally implemented, some of these processes were not yet fully established. Furthermore, for those obligations for which management implemented controls, including controls over completeness of the underlying data, those were concluded not to be effective throughout the Evaluation Period. This is primarily due to two reasons: a) the novel nature of the legislation and b) the relatively short period of time the DSA processes and controls have been in place.

This meant we were unable to rely on the operating effectiveness of controls to obtain reasonable assurance over whether the audit objectives were met, which required a change to a substantive audit approach.

Substantially all of the data relevant to the DSA represents non-financial data that resides in multiple non-financial systems and databases, for which no control assurance at reasonable level could be obtained for the reasons described above. Given the non-financial nature of such data we were, in most cases, also 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 inherent limitation, we are unable to express an opinion on whether the auditee complied in all material respects with the requirements of the Compliance Framework, for 30 of the audited Obligations.

Our opinion is not qualified in respect of this matter.

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Other matters

In drawing our conclusions, 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 Article 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 Article 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 2024

Deloitte Accountants B.V.

P.J. Seegers

Booking.com

Booking.com Management Statement

For the period from 29 August 2023 through 31 May 2024

We, as members of the DSA Management Body of Booking.com, are responsible for compliance with all obligations and each obligation and commitment, referred to in Article 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 29 August 2023 through 31 May 2024 (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 33 of the Specified Requirements throughout the Examination Period. These are indicated with "Positive" (12) and "Positive with comments" (21) conclusion in **Appendix 1**.

- Booking.com did not comply with 17 of the Specified Requirements throughout the Examination Period. These are indicated with a "Negative" conclusion in **Appendix 1**.

- For 30 Specified Requirements insufficient evidence was available for inspection to demonstrate reasonable assurance compliance with certain applicable Specified Requirements throughout the Examination Period. These are indicated with a "Unable to form a conclusion" in **Appendix 1**.

- Certain Specified Requirements either did not exist or were not applicable to Booking.com during the Examination Period. These are indicated as "out-of-scope" obligations in **Appendix 2**.

Amsterdam, 28 August 2024

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Appendices to the Assurance Report of the Independent Accountant

Appendix 1 - The specific test procedures we performed, along with the nature, timing, and results of those procedures
Appendix 2 - Obligations that are out of scope
Appendix 3 - Template for the audit report referred to in Article 6 of Delegated Regulation
Appendix 4 - Written agreement between VLOP and the auditing organisation
Appendix 5 - Documents relating to the audit risk analysis
Appendix 6 - Documents attesting that the auditing organisation complies with the obligations laid down in Article 37 (3), point (a), (b), and (c)
Appendix 7 - Definitions

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Appendix 1 - The specific test procedures we performed, along with the nature, timing and results of those tests[1]

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 January 2023, Booking.com published information on the average number of EU-located Monthly Active Recipients (MARs) exposed to its platform in the previous six-month period. Having met the applicability threshold, it was designated as a VLOP on 26 April 2023 by the European Commission. The first DSA reporting period for Booking.com runs from 29 August 2023 until 31 May 2024.

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; performed its first annual systemic risk assessment; 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.

Many new processes and controls were implemented 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 processes and, where applicable, controls were not fully established. The completion of our audit procedures led to the identification of findings related to the relevant management's processes and controls, as well as a number of recommendations for management to consider. These recommendations have been grouped into several themes in the table below.

Theme	Recommendation	Recommended timeframe to implement specific measures
RCM Risk Assessment and maturity of Mitigation of Risk Measures (processes & controls)	We recommend that Management consider further refining of the risk assessment process and scoping considerations, including updates to the Risk and Control Matrix ("RCM"): • Further refining the determination of whether a compliance risk needs to be addressed by a Policy or Procedure, a formalised and documented process and/or a formalised and documented control (i.e. ensuring the responses are reasonable, proportionate and effective to address the risk of non-compliance). • Reconsidering the control frequency of certain controls that are currently only performed annually. For most Obligations where we were unable to rely on the effectiveness of the processes and controls, the corresponding documentation related to their execution should be improved, as it was either not retained, could not be (fully) reproduced or was insufficiently documented.	1 October 2024 – 31 December 2024

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Theme	Recommendation	Recommended timeframe to implement specific measures
	• We recommend that Management consider providing further training to the control owners and guidance on the expectations related to control documentation and formalisation to ensure the process and/or control activities can be reperformed from an internal monitoring or testing perspective and from an external audit perspective.	

Controls over underlying data
 	
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
	• We recommend management develop an inventory of the systems, tools, databases, data interfaces and other relevant systems of records (e.g., functional mailboxes) relevant to DSA compliance ('DSA IT landscape'). Such inventory is an important basis for the further design of processes and controls that use data hosted in and flowing through the DSA IT landscape.
	• We recommend management consider the design & implementation of controls covering fundamental control objectives over this DSA IT landscape over:
	  ○ user access;
	  ○ change management;
	  ○ data interfaces;
	  ○ batch jobs;
	  ○ report logic for reports generated from the DSA systems;
	  ○ reconciliation controls across systems (also noted below).
	• In considering such controls, we recommend management evaluate which existing business and IT controls may already be operating effectively and can be expanded in terms of scope to also cover DSA audit requirements.
	• We also recommend management consider streamlining, standardizing and rationalizing the systems, tools, databases, data interfaces and other relevant applications used for DSA compliance purposes across the businesses and access points to reduce the number of systems and data sources, reduce complexity and thus drive process efficiency and consistency.
	• Identify DSA compliance data requirements and define 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.
		1 January 2025 – 31 March 2025

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Theme	Recommendation	Recommended timeframe to implement specific measures

	• Management should consider implementing further processes and controls related to DSA data reconciliations, to mitigate challenges around DSA process and control deficiencies and also ensure any (future) deficiencies identified in the overall General IT Controls ("GITC's") are effectively mitigated 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;
	  ○ documenting the reconciliation of the aggregated data sets to the underlying datasets;
	  ○ 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.
	
	The recommendations indicated above apply to the obligations where we noted findings related to controls over completeness and accuracy of the underlying data.	

Transparency reporting	We recommend that Management consider further improvements to the process and controls around transparency reporting, specifically around the following themes: • Accuracy and completeness of metrics reported in the Transparency Report - see also the theme on controls over data above. • Documenting and retaining documentation supporting management's review process around the report content and the referencing and footing of data disclosed in the various topical disclosure tables. The recommendations indicated above apply to the obligations related to Transparency Reporting (Articles 15, 24 and 42).	1 October 2024 – 31 December 2024
Traders data DSA process or data needs that overlap with other regulatory requirements or business needs	For the trader traceability obligations, there is a clear overlap with other regulatory (e.g., DAC-7) or business requirements. We recommend that management continue and accelerate their initiative of implementing common processes and controls that are designed and operated in a way that all regulatory requirements and business needs are met. The recommendations indicated above apply to the obligations related to Trader Traceability (30 and 31).	1 January 2025 – 31 March 2025

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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 obligations and commitments under Article 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. This dual approach aids in interpreting the regulatory text for Booking.com and is detailed in the tables within Appendix 1.

Sampling Approach

A robust sampling methodology is employed that aligns with Dutch 3000A guidance, facilitating effective control 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 conclusions about the population. Both statistical and nonstatistical sampling methods are utilized. 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.

Procedures for Control Testing and Substantive Testing

In accordance with the Digital Services Act (DSA), sufficient testing is conducted to confirm that digital platforms comply with transparency and accountability requirements. This involves two main types of testing: control testing and substantive testing.

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.

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These 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.

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Section 1 - Provisions applicable to all providers of intermediary services

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. Definition of Terminology: • Single point of contact: "Public Authorities Activity Portal" ("PAAP").	Given the nature of this Obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular we:

- Inquired with management about the communication channels for Member States authorities, the Commission, and the Board.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.
- Observed 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 website/portal, and requests submitted by the authorities are registered and stored within the "PAAP".

We concluded that whilst the management has processes in place to meet the audit criteria, the related controls have not been formalised for the audit period. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence as well as reviewed internal documentation 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 audit period.
- Made inquiries at the end of the audit 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 audit period.

Based on the results of the substantive procedures described above, no exceptions were noted.

Conclusion: Positive - In our opinion, Booking.com complied with Obligation 11.1 during the audit period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
N/A	N/A

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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. Definition of Terminology: • Single point of contact: As defined in Article 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.	Given the nature of this Obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular we:

- Inquired with management about the communication channels for Member States authorities, the Commission, and the Board.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.
- Observed 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 website/portal.

We concluded that whilst the management has processes in place to meet the audit criteria, the related controls have not been formalised for the audit period. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence as well as reviewed internal documentation to ascertain that the single point of contact has been made public and is easily identifiable and accessible on the platform throughout the audit period.
- Made inquiries at the end of the audit 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 audit period.
- Based on the results of the substantive procedures described above, no exceptions were noted.

Conclusion: Positive - In our opinion, Booking.com complied with Obligation 11.2 during the audit period, in all material respects.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
N/A	N/A

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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).	Given the nature of this Obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular we:

- Inquired with management that 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).
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.
- Observed 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).

We concluded that whilst the management has processes in place to meet the audit criteria, the related controls have not been formalised for the audit period. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence as well as reviewed internal documentation to ascertain the availability of information on the single point of contact and the languages for communication with the point of contact throughout the audit period.
- Made inquiries at the end of the audit 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 audit period.

Based on the results of the substantive procedures described above, no exceptions were noted.

Conclusion: Positive - In our opinion, Booking.com complied with Obligation 11.3 during the audit period, in all material respects.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
N/A	N/A

Deloitte.

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. Definition of Terminology: • 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.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- 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.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to meet the audit criteria.

We concluded that whilst the management has processes in place to meet the audit criteria, the related controls have not been formalised for the audit period. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence and reviewed internal documentation 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. We observed that the single point of contact is an online webpage provided by Booking.com on the 'Help Center' section of the website.
- Obtained and inspected audit evidence and reviewed internal documentation to ascertain that recipients of the service are allowed to choose the means of communication, which do not solely rely on automated tools.
- Made inquiries at the end of the audit 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 audit period.

Based on the results of the substantive procedures described above, no exceptions were noted.

Conclusion: Positive - In our opinion, Booking.com complied with obligation 12.1 during the audit period, in all material respects.

Deloitte.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
N/A	N/A

Deloitte.

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. Definition of Terminology: • 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 Article 12.1.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management about the communication channels to enable the recipients of service to communicate with the single points of contact.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls were appropriate to meet the audit criteria.

We concluded that whilst the management has processes in place to meet the audit criteria, the related controls have not been formalised for the audit period. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence and reviewed internal documentation to ascertain that Booking.com's platform provided a single point of contact.
- Observed that the single point of contact is an online form provided by Booking.com on the 'Help Center' to the recipients of the service.
- Obtained and inspected audit evidence and reviewed internal documentation to ascertain that Booking.com has made public and easily accessible for recipients of service the up-to-date information to easily identify and communicate with its single points of contact.
- Made inquiries at the end of the audit 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 audit period.

Based on the results of the substantive procedures described above, no exceptions were noted.

Conclusion: Positive - In our opinion, Booking.com complied with Obligation 12.2 during the audit period, in all material respects.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
N/A	N/A

Deloitte.

Obligation:	Audit criteria:	Materiality threshold:
14.1	Processes, systems and/or controls are appropriately designed and operated to ensure Booking.com includes in its terms and conditions: • 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. • 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. • 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. Definition of Terminology: • 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.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management to ascertain controls implemented by Booking.com 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".

Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded the design of the controls to meet the audit criteria was not effective, due to the level of documentation retained and the frequency of the controls. In addition, controls over the completeness and accuracy of the underlying data (i.e., database with records of previously issued T&Cs) were not designed and implemented. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

As a result, the testing approach was changed to perform substantive audit procedures; in particular, we conducted inquires and walkthroughs with management and sought to design substantive tests to conclude on compliance with the audit criteria, including the completeness and accuracy of the underlying data.

However, we were unable to design sufficient and appropriate substantive tests to gain reasonable assurance over the completeness of the underlying database with records of previously issued T&Cs and there was insufficient audit evidence available for inspection for the period from August to October 2023 to form a conclusion over compliance with the audit criteria.

Due to this limitation, the scope of our work was not sufficient to enable us to form an audit conclusion, and hence we do not express an opinion on whether the audited provider complied with obligation 14.1 during the audit period.

Conclusion: Unable to form a conclusion for obligation 14.1 during the audit period.

Deloitte.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Refer to the recommendations included under the following themes in *the Introductory comments covering all Obligations* section: '**RCM**', '**Controls over underlying data**'. In addition, due to the revision of the T&Cs in October 2023 in order to meet the audit criteria, Booking.com should consider the implementation of processes and controls to monitor compliance throughout the period.	Refer to the *Introductory comments covering all Obligations* section. 1 January 2025 – 31 March 2025

Deloitte.

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. Definition of Terminology: • Significant change: Any change other than minor editorial changes to the T&Cs that enhance presentation.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management about the significant changes to T&Cs for which recipients of the service were required to be notified; including the examination of whether the drafting, review and approval process assessed and identified that the changes were significant and the process of notifying the recipients of the service of such changes.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that whilst the management has processes in place to meet the audit criteria, the related controls have not been formalised for the audit period. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence and reviewed internal documentation to ascertain the list of significant changes to the T&Cs that have occurred throughout the audit period and the corresponding communication to the recipients of the service.
- Inquired with management at the end of the audit period and confirmed that no significant changes were made to the policies, processes, and controls after our walkthroughs until the end of the audit period.

Based on the results of the substantive procedures described above, no exceptions were noted.

Conclusion: Positive with Comments - In our opinion, Booking.com complied with Obligation 14.2 during the audit period, in all material respects.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the theme **'RCM'** in the *Introductory comments covering all Obligations* section.	Refer to the *Introductory comments covering all Obligations* section.

Deloitte.

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). Definition of Terminology: • 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.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- 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 Article 14(1) and 14(4).
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded the design of the controls to meet the audit criteria was not effective, due to the level of documentation retained and the frequency of the controls. In addition, controls over the completeness and accuracy of the underlying data (i.e., database with records of SORs) were not designed and implemented. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

As a result, the testing approach was changed to perform substantive audit procedures; in particular, we conducted inquires and walkthroughs with management and sought to design substantive tests to conclude on compliance with the audit criteria, including the completeness and accuracy of the underlying data.

However, we were unable to design sufficient and appropriate substantive tests to gain reasonable assurance over the completeness of the underlying database with records of SORs and there was insufficient audit evidence available for inspection to form a conclusion over compliance with the audit criteria.

Due to this limitation, the scope of our work was not sufficient to enable us to form an audit conclusion, and hence we do not express, an opinion on whether the audited provider complied with obligation 14.4 during the audit period.

Conclusion: Unable to form a conclusion for obligation 14.4 during the audit period.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the following themes in the *Introductory comments covering all Obligations* section: **'RCM', 'Controls over underlying data'**.	Refer to the *Introductory comments covering all Obligations* section.

Deloitte.

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. Definition of Terminology: • Easily accessible: Content available on "terms and conditions" section of Booking.com's website. • Machine Readable: HTML/Java webpage format. • Concise: Based on internal UX Quality Standards. • Clear and Unambiguous: Based on Internal UX Quality Standards.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management about the controls to ascertain the availability and accessibility of the T&Cs throughout the audit period.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that whilst the management has processes in place to meet the audit criteria, the related controls have not been formalised for the audit period. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence and reviewed internal documentation to ascertain whether Booking.com published the T&Cs in line with the audit criteria defined above throughout the audit period.
- Inquired with management at the end of the audit period and confirmed that no significant changes were made to the policies, processes, and controls after our walkthroughs until the end of the audit period.

Based on the results of the substantive procedures described above, no exceptions were noted.

Conclusion: Positive with Comments - In our opinion, Booking.com complied with obligation 14.5 during the audit period, in all material respects.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the theme '**RCM**' in *the Introductory comments covering all Obligations* section.	Refer to the *Introductory comments covering all Obligations* section.

Deloitte.

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.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management about the Booking website interface to ensure that the T&Cs are available in the official languages of all EU member states, i.e., Bulgarian, Croatian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Irish, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovene, Spanish and Swedish.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded the design of the controls to meet the audit criteria was not effective, due to the level of documentation retained and the frequency of the controls. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence, as well as reviewed internal documentation, to ascertain compliance with Booking.com's audit criteria defined above throughout the audit period.
- Made inquiries at the end of the audit 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 audit period.

Through our audit procedures, we noted that for two of the EU official languages (Irish and Maltese), terms and conditions were published as of 31 October 2023 and hence were not available throughout the entire audit period. As a result of the material nature of these findings, no further testing procedures were performed.

Conclusion: Negative - In our opinion, due to the material nature of the non-compliance described in the paragraphs above, Booking.com has not complied with Obligation 14.6 during the audit period.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the theme '**RCM**' in *the Introductory comments covering all Obligations* section.	Refer to the *Introductory comments covering all Obligations* section.

Deloitte.

Obligation:	Audit criteria:	Materiality threshold:
15.1	Processes, systems and/or controls are appropriately designed and operated to enable Booking.com make 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, formalised 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) The number of notices submitted in accordance with DSA Article 16, formalised 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 service recipients 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 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. Definition of Terminology: • Machine Readable: PDF/HTML/Java webpage format. • Easily accessible: Content available on "Digital Services Act" section of Terms and Conditions Page. • Easily comprehensible: Based on Internal UX Quality Standards. • Clear and Unambiguous: Based on Internal UX Quality Standards • Meaningful and comprehensible information: Information should be in line with the UX Quality Standards. • Availability, Visibility and Accessibility of information: Measures for that would in any shape or form affect the standard visibility of content in the platform.	5% materiality Threshold defined for metrics defined within Transparency Report except for the following where 3% Materiality Threshold was defined: a) Governmental Orders (Section 2 of the Transparency Report): ○ median time to inform the authority of the receipt of the order to act against illegal content; ○ number of unsafe and/or illegal products; ○ median time to give effect to the order to act against illegal content. b) Notices (Section 3 of the Transparency Report): ○ median time need to take action on the basis of the notice; ○ number of actions taken on the basis of the law; ○ number of actions taken on the basis of the terms and conditions of service.

Deloitte.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management whether the information reported in the transparency report complies with the audit criteria defined above in 15.1(a) - (e).
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

Audit procedures, results and information relied upon (Continued):

We concluded the design of the controls to meet the audit criteria was not effective, due to the level of documentation retained. In addition, the controls over the completeness and accuracy of the underlying data (i.e., multiple databases containing records for transparency reporting purposes) were not designed and implemented. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence and reviewed internal documentation to ascertain the compliance of transparency reporting with the audit criteria.
- Made inquiries at the end of the audit 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 audit period.

Through our audit procedures, we noted the following exceptions:

- Article 15.1(d) - For both the transparency reports issued in October 2023 and April 2024, the median time taken to respond to the internal complaint has not been disclosed. As a result of the material nature of these findings, no further testing procedures were performed.

Further, we noted the following items from our substantive testing which we deemed not to lead to material non-compliance with the audit criteria:

- Article 15.1(a) - For the transparency report issued in April 2024 for the period of 1 October 2023 - 29 February 2024, the disclosure for total number of member state orders received for unsafe and/or illegal products did not match to the disclosures provided for each member state.
- Article 15.1(b) - For the transparency report issued in October 2023 for the period of 28 August 2023 - 30 September 2023, the number of actions taken on the basis of the terms and conditions missed disclosure details for the Notice and Action Mechanisms.
- Article 15.1(b) - For the transparency report issued in April 2024 for the period of 1 October 2023 - 29 February 2024, no unit (minutes/hours/days) was mentioned in the disclosure of median time to take action on the notice.

Conclusion: Negative - In our opinion, due to the material nature of the non-compliance described in the paragraphs above, Booking.com has not complied with Obligation 15.1 during the audit period.

Deloitte.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Refer to the recommendations included under the following themes in the *Introductory comments covering all Obligations* section: **'RCM', 'Controls over underlying data'** and **'Transparency reporting'**.	Refer to the *Introductory comments covering all Obligations* section.

Deloitte.

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

Obligation:	**Audit criteria:**	**Materiality threshold:**
16.1	Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com puts mechanisms in place: • 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. • Mechanisms that are easy to access and user-friendly and allow for the submission of notices exclusively by electronic means. Definition of Terminology: • Electronic Means of communication: Webforms. • Easy to access: Reporting form available on "Content Actions" section of Content guidelines and reporting page. • User-friendly: Reporting form available on “Content Actions” section of Content guidelines and reporting page is designed in line with Booking.com’s UX standards.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com’s documentation. In particular, we:

- Inquired with management about the mechanisms in place for the submission of notices by any individual or entity, noting this should also allow anyone who has not made a purchase or created an account to submit such a notice.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that whilst the management has processes in place to meet the audit criteria, the related controls have not been formalised for the audit period. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence, reviewed internal documentation and performed testing to ascertain that Booking.com has mechanisms in place to enable any individual or entity to notify it of any illegal content/listing and that those mechanisms meet Booking.com's definitions of easy to access, user friendly manner and allow submission of notices exclusively by electronic means.
- Made inquiries at the end of the audit 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 audit period.

Based on the results of the substantive procedures described above, no exceptions were noted.

Conclusion: Positive with Comments - In our opinion, Booking.com complied with Obligation 16.1 during the audit period, in all material respects.

Deloitte.

Recommendations on specific measures: Refer to the recommendations included under the theme **'RCM'** in the *Introductory comments covering all Obligations* section.	**Recommended timeframe to implement specific measures:** Refer to the *Introductory comments covering all Obligations* section.

Deloitte.

Obligation:	Audit criteria:	Materiality threshold:
16.2	Processes, systems and/or controls are appropriately designed and operated to ensure that the: • Mechanisms referred to in DSA Article 16.1 facilitate the submission of sufficiently precise and adequately substantiated notices. • Booking.com takes the necessary measures to enable and to facilitate the submission of notices containing all of the following elements: (a) a sufficiently substantiated explanation of the reasons why the individual or entity alleges the information in question to be illegal content; (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; (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; (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. Definition of Terminology: • 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.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management about the mechanisms to enable an individual or entity to submit notices containing all the elements to comply with the audit criteria defined above in 16.2(a)-(d).
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that whilst the management has processes in place to meet the audit criteria, the related controls have not been formalised for the audit period. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence, reviewed internal documentation and performed testing to ascertain that the reporting form for illegal content has been designed to include all the required elements of Article 16.2(a)-(d).
- Made inquiries at the end of the audit 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 audit period.

Based on the results of the substantive procedures described above, no exceptions were noted.

Conclusion: Positive with Comments - In our opinion, Booking.com complied with obligation 16.2 during the audit period, in all material respects.

Deloitte.

Recommendations on specific measures: Refer to the recommendations included under the theme **'RCM'** in the *Introductory comments covering all Obligations* section.	**Recommended timeframe to implement specific measures:** Refer to the *Introductory comments covering all Obligations* section.

Deloitte.

Obligation:	Audit criteria:	Materiality threshold:
16.4	Processes, systems and/or controls are appropriately designed and operated 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. Definition of Terminology: • Undue delay: confirmation of receipt of a notice automatically sent to the individual or entity when the notice is submitted to Booking.com.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management about the controls related to the automated confirmation of receipt of the notice sent to the individual or entity, where the submitted notice contains electronic contact information of the submitter.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that controls to meet the audit criteria were not designed and implemented for the audit period, including controls over the completeness and accuracy of the underlying data (i.e. database with the records of notices). Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

As a result, the testing approach was changed to perform substantive audit procedures; in particular, we conducted inquires and walkthroughs with management and sought to design substantive tests to conclude on compliance with the audit criteria, including the completeness and accuracy of the underlying data.

However, we were unable to design sufficient and appropriate substantive tests to gain reasonable assurance over the completeness of the database of notices for inspection to form a conclusion over compliance with the audit criteria.

Due to this limitation, the scope of our work was not sufficient to enable us to form an audit conclusion, and hence we do not express an opinion on whether the audited provider complied with obligation 16.4 during the audit period.

Conclusion: Unable to form a conclusion for obligation 16.4 during the audit period.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the following themes in the *Introductory comments covering all Obligations* section: **'RCM', 'Controls over underlying data'**. In addition, Booking.com should consider the design and implementation of monitoring controls to ascertain that, when recipients of the service submit a notice via the Content Actions page, a confirmation is sent by the system.	Refer to the *Introductory comments covering all Obligations* section. 1 January 2025 – 31 March 2025

Deloitte.

Obligation:	Audit criteria:	Materiality threshold:
16.5	Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com notifies, without undue delay, the individual or entity referred to in DSA Article 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. Definition of Terminology: • 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 it is within 30 working days from when the notice was received.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management about the controls related to notifying the individual or entity about the decision of the notice and the means to seek redress.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that controls to meet the audit criteria were not designed and implemented for the audit period including controls over the completeness and accuracy of the underlying data (i.e., database with the records of notices and the related decisions). Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

As a result, the testing approach was changed to perform substantive audit procedures; in particular, we conducted inquires and walkthroughs with management and sought to design substantive tests to conclude on compliance with the audit criteria, including the completeness and accuracy of the underlying data.

However, we were unable to design sufficient and appropriate substantive tests to gain reasonable assurance over the completeness of the database of notices and the decisions in respect of the information to which the notices related to form a conclusion over compliance with the audit criteria.

Due to this limitation, the scope of our work was not sufficient to enable us to form an audit conclusion, and hence we do not express an opinion on whether the audited provider complied with obligation 16.5 during the audit period.

Conclusion: Unable to form a conclusion for obligation 16.5 during the audit period.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the following themes in the *Introductory comments covering all Obligations* section: **'RCM', 'Controls over underlying data'**.	Refer to the *Introductory comments covering all Obligations* section.

Deloitte.

Obligation:	Audit criteria:	Materiality threshold:
16.6	Processes, systems and/or controls are appropriately designed and operated to ensure that: • A decision is made on the notices received from individuals or entities about allegedly illegal content in a timely, diligent, non-arbitrary and objective manner, in accordance with policies and guidelines of the content moderation process. • 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 Article 16.5. Definition of Terminology: • Timely: within 10 working days from when the notice was received except in instances where inputs from other teams/team members is required it 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/Sufficient grounds: in line with the Booking.com Content Guidelines and Conflicts of Interest Policy. • Objective: Analysis performed in accordance with policies and procedures designed to ensure an independent and unbiased approach for the notice handling process.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management about the controls over the process of decisions made on illegal content notices received from the individuals or entities.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded the design of the controls to meet the audit criteria was not effective, due to the level of documentation retained and the frequency of the controls. In addition, the controls over the completeness and accuracy of the underlying data (i.e., database with the records of notices) were not designed and implemented. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

As a result, the testing approach was changed to perform substantive audit procedures; in particular, we conducted inquires and walkthroughs with management and sought to design substantive tests to conclude on compliance with the audit criteria, including the completeness and accuracy of the underlying data.

However, we were unable to design sufficient and appropriate substantive tests to gain reasonable assurance over the completeness of the database of notices and the related decisions to form a conclusion over compliance with the audit criteria.

Due to this limitation, the scope of our work was not sufficient to enable us to form an audit conclusion, and hence we do not express an opinion on whether the audited provider complied with obligation 16.6 during the audit period.

Conclusion: Unable to form a conclusion for obligation 16.6 during the audit period.

Deloitte.

Recommendations on specific measures: Refer to the recommendations included under the following themes in the *Introductory comments covering all Obligations* section: **'RCM', 'Controls over underlying data'**.	**Recommended timeframe to implement specific measures:** Refer to the *Introductory comments covering all Obligations* section.

Deloitte.

Obligation:	Audit criteria:	Materiality threshold:
17.1	Processes, systems and/or controls are appropriately designed and operated 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: 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.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular we:

- Inquired with management about the Statement of Reasons provided to the recipient of services to ensure compliance with the audit criteria in 17.1(a) - (d).
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded the design of the controls to meet the audit criteria was not effective, due to the level of documentation retained and the frequency of the controls. In addition, the controls over the completeness and accuracy of the underlying data (i.e., database of the SOR's) were not designed and implemented. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence as well as reviewed internal documentation to ascertain that the Statement of Reasons (SOR) template provides for any restrictions of the visibility of specific items of information provided to the recipient of the service, including removal of content, disabling access to content, or demoting content; Suspension, termination or other restriction of monetary payments; Suspension or termination of the provision of the service in whole or in part; Suspension or termination of the recipient of the service's account.
- Made inquiries at the end of the audit 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 audit period.

Booking.com self-identified that there were instances when the company failed to send Statements of Reasons (SORs) to both users and the European Commission when content was rejected during the audit period. Based on inquiry, Booking.com noted that this was a result of the phased implementation of this process which ranged across services from August 2023 to April 2024 using a risk-based approach such that the key business service (accommodations) was largely in place by August 2023 and the other business services were subsequently put in place over the period October 2023 to April 2024. As a result, we noted that the process to provide statements of reasons to affected recipients did not operate continuously throughout the audit period. As a result of the material nature of these findings, no further testing procedures were performed.

Conclusion: Negative - In our opinion, due to the material nature of the non-compliance described in the paragraphs above, Booking.com has not complied with Obligation 17.1 during the audit period.

Deloitte.

Recommendations on specific measures: Refer to the recommendations included under the following themes in the *Introductory comments covering all Obligations* section: **'RCM', 'Controls over underlying data'**.	**Recommended timeframe to implement specific measures:** Refer to the *Introductory comments covering all Obligations* section.

Deloitte.

Obligation:	Audit criteria:	Materiality threshold:
17.2	Processes, systems and/or controls are appropriately designed and operated to ensure that the Booking.com control objective for DSA Article 17.1 only applies where the relevant electronic contact details are known to Booking.com, and at the latest from the date that the restriction is imposed, regardless of why or how it was imposed, and that it does not apply where the information is deceptive high-volume commercial content. To validate that statements of reasons are sent to users every time a content item is rejected. Definition of Terminology: • Deceptive High volume commercial content: Reviews submitted that contain fraudulent or misleading information; and listings for non-existent properties.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular we:

- 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.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that controls to meet the audit criteria were not designed and implemented for the audit period, including controls over the completeness and accuracy of the underlying data (i.e., database of the SOR's). Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence as well as reviewed internal documentation to ascertain the content items which were deemed to be incompatible with terms and conditions or illegal content are communicated to users where electronic contact details are known in the Statement of Reasons sent during the audit period.
- Made inquiries at the end of the audit 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 audit period.

Booking.com self-identified that there were instances when the company failed to send Statements of Reasons (SORs) to both users and the European Commission when content was rejected during the audit period. Based on inquiry, Booking.com noted that this was a result of the phased implementation of this process which ranged across services from August 2023 to April 2024 using a risk-based approach such that the key business service (accommodations) was largely in place by August 2023 and the other business services were subsequently put in place over the period October 2023 to April 2024. As a result, we noted that the process to provide statements of reasons to affected recipients did not operate continuously throughout the audit period. As a result of the material nature of these findings, no further testing procedures were performed.

Conclusion: Negative - In our opinion, due to the material nature of the non-compliance described in the paragraphs above, Booking.com has not complied with Obligation 17.2 during the audit period.

Deloitte.

Recommendations on specific measures: (design as per finding) Refer to the recommendations included under the following themes in the *Introductory comments covering all Obligations* section: **'RCM', 'Controls over underlying data'**.	**Recommended timeframe to implement specific measures:** Refer to the *Introductory comments covering all Obligations* section.

Deloitte.

Obligation:	Audit criteria:	Materiality threshold:
17.3	Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com's statements of reasons issued under Booking.com control objective for DSA Article 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. Definition of Terminology: • User-friendly manner and 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 platform content; user account is suspended.	Given the nature of this obligation, no materiality has been applied in our testing.

Deloitte.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular we:

- Inquired with management to ascertain that the SOR issued by Booking.com include information in compliance with the audit criteria.
- Conducted walkthroughs and assessed that the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded the design of the controls to meet the audit criteria was not effective, due to the level of documentation retained and the frequency of the controls. In addition, the controls over the completeness and accuracy of the underlying data (i.e., database of the SOR's) were not designed and implemented. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

As a result, the testing approach was changed to perform substantive audit procedures; in particular, we conducted inquires and walkthroughs with management and sought to design substantive tests to conclude on compliance with the audit criteria, including the completeness and accuracy of the underlying data.

However, we were unable to design sufficient and appropriate substantive tests to gain reasonable assurance over the completeness of the database of the SOR's and there was insufficient audit evidence available for inspection to form a conclusion over compliance with the audit criteria.

Due to this limitation, the scope of our work was not sufficient to enable us to form an audit conclusion, and hence we do not express an opinion on whether the audited provider complied with obligation 17.3 during the audit period.

Conclusion: Unable to form a conclusion for obligation 17.3 during the audit period.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Refer to the recommendations included under the following themes in the *Introductory comments covering all Obligations* section: **'RCM', 'Controls over underlying data'**.	Refer to the *Introductory comments covering all Obligations* section.

Deloitte.

Obligation:	Audit criteria:	Materiality threshold:
17.4	Processes, systems and/or controls are appropriately designed and operated 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 Article 17.3, point (f). Definition of Terminology: • Clear and Unambiguous: Based on Internal UX Quality Standards. • Clear and easily comprehensible: Based on Internal UX Quality Standards. • Effective 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 'appeal form' allowing recipients to exercise the possibilities for redress.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular we:

- Inquired with management to ascertain how they are satisfied that the information provided in the SOR meets Booking.com's definitions of "clear" and "easily comprehensible" and that information within each SOR can be considered as precise and specific as reasonably possible under the circumstances.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that controls to meet the audit criteria were not designed and implemented for the audit period, including controls over the completeness and accuracy of the underlying data (i.e., database of the SOR's). Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

As a result, the testing approach was changed to perform substantive audit procedures; in particular, we conducted inquires and walkthroughs with management and sought to design substantive tests to conclude on compliance with the audit criteria, including the completeness and accuracy of the underlying data.

However, we were unable to design sufficient and appropriate substantive tests to gain reasonable assurance over the completeness of the database of the SOR's and there was insufficient audit evidence available for inspection to form a conclusion over compliance with the audit criteria.

Due to this limitation, the scope of our work was not sufficient to enable us to form an audit conclusion, and hence we do not express an opinion on whether the audited provider complied with obligation 17.4 during the audit period.

Conclusion: Unable to form a conclusion for obligation 17.4 during the audit period.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the following themes in the *Introductory comments covering all Obligations* section: **'RCM', 'Controls over underlying data'**.	Refer to the *Introductory comments covering all Obligations* section.

Deloitte.

Obligation:	Audit criteria:	Materiality threshold:
17.5	Processes, systems and/or controls are appropriately designed and operated to ensure that the processes created by Booking.com for DSA Articles 17.1 to 17.4 do not apply to any orders referred to in DSA Article 9.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management about the controls in place for Booking.com to comply with the audit criteria.
- Conducted walkthroughs and assessed that the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that controls to meet the audit criteria were not designed and implemented for the audit period, including the controls over the completeness and accuracy of the underlying data (i.e., database of the SOR's). Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

As a result, the testing approach was changed to perform substantive audit procedures; in particular, we conducted inquires and walkthroughs with management and sought to design substantive tests to conclude on compliance with the audit criteria, including the completeness and accuracy of the underlying data.

However, we were unable to design sufficient and appropriate substantive tests to gain reasonable assurance over the completeness of the database of the SOR's and there was insufficient audit evidence available for inspection to form a conclusion over compliance with the audit criteria.

Due to this limitation, the scope of our work was not sufficient to enable us to form an audit conclusion, and hence we do not express an opinion on whether the audited provider complied with obligation 17.5 during the audit period.

Conclusion: Unable to form a conclusion for obligation 17.5 during the audit period.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the following themes in the *Introductory comments covering all Obligations* section: **'RCM', 'Controls over underlying data'**.	Refer to the *Introductory comments covering all Obligations* section.

Deloitte.

Obligation:	Audit criteria:	Materiality threshold:
18.1	Processes, systems and/or controls are appropriately designed and operated 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 promptly informs 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. Definition of Terminology: • Threat to life or safety of a person: in line with the policies and guidelines contained within Booking.com's Trust & Safety taxonomy document.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management about how Booking.com recorded instances 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 audit period.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that controls to meet the audit criteria were not designed and implemented for the audit period, including controls over the completeness and accuracy of the underlying data (i.e., database with the records of tickets related to suspected criminal offences). Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence, and reviewed internal documentation to ascertain that, in accordance with the audit criteria, Booking.com has informed the relevant law enforcement and judicial authorities within the Member State(s) concerned of the suspicion that a criminal offence involving a threat to the life or safety of a person has taken place.
- Made inquiries at the end of the audit 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 audit period.

Through our audit procedures, we noted that 2 out of the 5 instances related to violence included in the Transparency Report issued on 29 April 2024 were not classified as 'threats to life' while meeting the definition provided by Booking.com in the benchmark. As a result, those were not reported to the law enforcement authorities. Further, we noted that the process for the purpose of reporting to law enforcement authorities, existing policies and procedures focus on imminent threat rather than threats from the past, present and future. As a result of the material nature of these findings, no further testing procedures were performed.

Conclusion: Negative - In our opinion, due to the material nature of the non-compliance described in the paragraphs above, Booking.com has not complied with Obligation 18.1 during the audit period.

Deloitte.

Recommendations on specific measures: Refer to the recommendations included under the following themes in the *Introductory comments covering all Obligations* section: **'RCM', 'Controls over underlying data'**.	**Recommended timeframe to implement specific measures:** Refer to the *Introductory comments covering all Obligations* section.

Deloitte.

Obligation:	Audit criteria:	Materiality threshold:
18.2	Processes, systems and/or controls are appropriately designed and operated 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.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- 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.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that controls to meet the audit criteria were not designed and implemented for the audit period, including controls over the completeness and accuracy of the underlying data (i.e., database with the records of tickets related to suspected criminal offences). Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

As a result, the testing approach was changed to perform substantive audit procedures; in particular, we conducted inquires and walkthroughs with management and sought to design substantive tests to conclude on compliance with the audit criteria, including the completeness and accuracy of the underlying data.

Management stated that there were no instances where Booking.com could not identify the Member State concerned of the suspected offence.

However, we were unable to design sufficient and appropriate substantive tests to gain reasonable assurance over the completeness of the database with the records of tickets related to suspected criminal offences to form a conclusion over compliance with the audit criteria.

Due to this limitation, the scope of our work was not sufficient to enable us to form an audit conclusion, and hence we do not express an opinion on whether the audited provider complied with obligation 18.2 during the audit period.

Conclusion: Unable to form a conclusion for obligation 18.2 during the audit period.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the following themes in the *Introductory comments covering all Obligations* section: **'RCM', 'Controls over underlying data'**.	Refer to the *Introductory comments covering all Obligations* section.

Deloitte.

Section 3 - Additional provisions applicable to providers of online platforms

Obligation:	**Audit criteria:**	**Materiality threshold:**
20.1	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: a) Remove or disable access to or restrict visibility of the information. b) Suspend or terminate the provision of the service, in whole or in part, to the recipients. c) Suspend or terminate the recipients' account. d) Suspend, terminate or otherwise restrict the ability to monetize 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.	Given nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management about the internal complaint-handling system to comply with the audit criteria in 20 (1) a - d.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded the design of the controls to meet the audit criteria was not effective, due to the level of documentation retained. In addition, the controls over the completeness and accuracy of the underlying data (i.e., database with records of internal complaints) were not designed and implemented. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

As a result, the testing approach was changed to perform substantive audit procedures; in particular, we conducted inquires and walkthroughs with management and sought to design substantive tests to conclude on compliance with the audit criteria, including the completeness and accuracy of the underlying data.

However, we were unable to design sufficient and appropriate substantive tests to gain reasonable assurance over the completeness of the database with records of internal complaints and there was insufficient audit evidence available for inspection to form a conclusion over compliance with the audit criteria.

Due to this limitation, the scope of our work was not sufficient to enable us to form an audit conclusion, and hence we do not express an opinion on whether the audited provider complied with obligation 20.1 during the audit period.

Conclusion: Unable to form a conclusion for obligation 20.1 during the audit period.

Deloitte.

Recommendations on specific measures: Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: **'RCM', 'Controls over underlying data'**.	**Recommended timeframe to implement specific measures:** Refer to the *Introductory comments covering all Obligations* section.

Deloitte.

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 Article 20.1 starts on the day on which the recipient of the service is informed about the decision.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- 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.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded the design of the controls to meet the audit criteria was not effective, due to the level of documentation retained. In addition, the controls over the completeness and accuracy of the underlying data (i.e., database with records of internal complaints) were not designed and implemented. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

As a result, the testing approach was changed to perform substantive audit procedures; in particular, we conducted inquires and walkthroughs with management and sought to design substantive tests to conclude on compliance with the audit criteria, including the completeness and accuracy of the underlying data.

However, we were unable to design sufficient and appropriate substantive tests to gain reasonable assurance over the completeness of the database with records of internal complaints and there was insufficient audit evidence available for inspection to form a conclusion over compliance with the audit criteria.

Due to this limitation, the scope of our work was not sufficient to enable us to form an audit conclusion, and hence we do not express an opinion on whether the audited provider complied with obligation 20.2 during the audit period.

Conclusion: Unable to form a conclusion for obligation 20.2 during the audit period.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: **'RCM', 'Controls over underlying data'**.	Refer to the *Introductory comments covering all Obligations* section.

Deloitte.

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. Definition of Terminology: • Easy to access: Content available on "corporate contact"/"contact us" section of Authorities Portal and Help Pages. • User-friendly manner and User-friendly: Internal complaint handling system is designed in line with Booking.com's UX standards. • Facilitate the submission of sufficiently precise and adequately substantiated: Make available link within the notice decision email and Statement of reason email to provide precise indications of the subject matter of the complaint.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- 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.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded the design of the controls to meet the audit criteria was not effective, due to the level of documentation retained. In addition, the controls over the completeness and accuracy of the underlying data (i.e., database with records of internal complaints) were not designed and implemented. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

As a result, the testing approach was changed to perform substantive audit procedures; in particular, we conducted inquires and walkthroughs with management and sought to design substantive tests to conclude on compliance with the audit criteria, including the completeness and accuracy of the underlying data.

However, we were unable to design sufficient and appropriate substantive tests to gain reasonable assurance over the completeness of the database with records of internal complaints and there was insufficient audit evidence available for inspection to form a conclusion over compliance with the audit criteria.

Due to this limitation, the scope of our work was not sufficient to enable us to form an audit conclusion, and hence we do not express an opinion on whether the audited provider complied with obligation 20.3 during the audit period.

Conclusion: Unable to form a conclusion for obligation 20.3 during the audit period.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: **'RCM', 'Controls over underlying data'**.	Refer to the *Introductory comments covering all Obligations* section.

Deloitte.

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 Article 20.1 are reversed without undue delay. Definition of Terminology: • 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.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management about the controls for the internal complaint handling system.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded the design of the controls to meet the audit criteria was not effective, due to the level of documentation retained. In addition, the controls over the completeness and accuracy of the underlying data (i.e., database with records of internal complaints) were not designed and implemented. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

As a result, the testing approach was changed to perform substantive audit procedures; in particular, we conducted inquires and walkthroughs with management and sought to design substantive tests to conclude on compliance with the audit criteria, including the completeness and accuracy of the underlying data.

However, we were unable to design sufficient and appropriate substantive tests to gain reasonable assurance over the completeness of the database with records of internal complaints and there was insufficient audit evidence available for inspection to form a conclusion over compliance with the audit criteria.

Due to this limitation, the scope of our work was not sufficient to enable us to form an audit conclusion, and hence we do not express an opinion on whether the audited provider complied with Obligation 20.4 during the audit period.

Conclusion: Unable to form a conclusion for obligation 20.4 during the audit period.

Deloitte.

Recommendations on specific measures: Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: **'RCM', 'Controls over underlying data'**.	**Recommended timeframe to implement specific measures:** Refer to the *Introductory comments covering all Obligations* section.

Deloitte.

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. Definition of Terminology: • Undue delay: within 14 working days from the submission of the complaint.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- 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.
- Conducted walkthroughs and assessed that the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded the design of the controls to meet the audit criteria was not effective, due to the level of documentation retained. In addition, the controls over the completeness and accuracy of the underlying data (i.e., database with records of internal complaints) were not designed and implemented. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

As a result, the testing approach was changed to perform substantive audit procedures; in particular, we conducted inquires and walkthroughs with management and sought to design substantive tests to conclude on compliance with the audit criteria, including the completeness and accuracy of the underlying data.

However, we were unable to design sufficient and appropriate substantive tests to gain reasonable assurance over the completeness of the database with records of internal complaints and there was insufficient audit evidence available for inspection to form a conclusion over compliance with the audit criteria.

Due to this limitation, the scope of our work was not sufficient to enable us to form an audit conclusion, and hence we do not express, an opinion on whether the audited provider complied with obligation 20.5 during the audit period.

Conclusion: Unable to form a conclusion for obligation 20.5 during the audit period.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: **'RCM', 'Controls over underlying data'**.	Refer to the *Introductory comments covering all Obligations* section.

Deloitte.

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. Definition of Terminology: • Appropriately qualified staff: a content moderator who has passed the Booking.com onboarding training on moderation policies.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management about the controls for decisions on complaints including the team's assessment of complaints.
- Conducted walkthroughs and assessed that the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that controls to meet the audit criteria were not designed and implemented for the audit period, including controls over the completeness and accuracy of the underlying data (i.e., database with records of internal complaints). Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

As a result, the testing approach was changed to perform substantive audit procedures; in particular, we conducted inquires and walkthroughs with management and sought to design substantive tests to conclude on compliance with the audit criteria, including the completeness and accuracy of the underlying data.

However, we were unable to design sufficient and appropriate substantive tests to gain reasonable assurance over the completeness of the database with records of internal complaints to form a conclusion over compliance with the audit criteria.

Due to this limitation, the scope of our work was not sufficient to enable us to form an audit conclusion, and hence we do not express, an opinion on whether the audited provider complied with obligation 20.6 during the audit period.

Conclusion: Unable to form a conclusion for obligation 20.6 during the audit period.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: **'RCM', 'Controls over underlying data'**. In addition, Booking.com should consider the design and implementation of controls for the tracking and recording of compliance with the internal training curriculum on moderation policies.	Refer to the *Introductory comments covering all Obligations* section. 1 January 2025 – 31 March 2025

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Obligation:	Audit criteria:	Materiality threshold:
22.1	Processes, systems and/or controls are appropriately designed and operated 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. Definition of Terminology: • Undue delay: 5 business days.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management about the controls on technical and organisational measures to ensure notices raised by trusted flaggers are given priority and processed and decided upon without undue delay.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that controls to meet the audit criteria were not designed and implemented for the audit period, including controls over completeness and accuracy of the underlying data (i.e., database of the records of notices from trusted flaggers). Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence and reviewed internal documentation to ascertain whether notices were raised from trusted flaggers. We noted that The Copyright Information and Anti-Piracy Centre and Der Schutzverband Gegen unlauteren Wettbewerb were the only Trusted Flaggers appointed, and no notices were raised from them in line with the audit criteria defined above throughout the audit period.
- Inquired with management at the end of the audit period and confirmed that no significant changes were made to the policies, processes, and controls after our walkthroughs until the end of the audit period.

Based on the results of the substantive procedures described above, no exceptions were noted.

Conclusion: Positive with Comments - In our opinion, Booking.com complied with obligation 22.1 during the audit period, in all material respects.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: **'RCM', 'Controls over underlying data'**.	Refer to the *Introductory comments covering all Obligations* section.

Deloitte.

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 Article 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. Definition of Terminology: • 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.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management to ascertain whether any individuals or organisations with trusted flagger status have submitted a significant number of insufficiently precise, inaccurate, or inadequately substantiated notices using the mechanisms in place to address the requirements of Article 16 during the audit period.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that controls to meet the audit criteria were not designed and implemented for the audit period, including controls over the completeness and accuracy of the underlying data (i.e., database of records of notices from trusted flaggers). Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence and reviewed internal documentation to ascertain whether any trusted flagger has submitted a significant number of insufficiently precise, inaccurate, or inadequately substantiated notices, and if so, Booking.com communicated this to the Digital Services Coordinator providing the necessary explanations and supporting documents.
- Observed that The Copyright Information and Anti-Piracy Centre and Der Schutzverband Gegen unlauteren Wettbewerb were the only trusted flaggers appointed during the period, and no notices were raised from them and thus there were no significant number of insufficiently precise, inaccurate, or inadequately substantiated in line with the audit criteria defined above throughout the audit period.
- Inquired with management at the end of the audit period and confirmed that no significant changes were made to the policies, processes, and controls after our walkthroughs until the end of the audit period.

Based on the results of the substantive procedures described above, no exceptions were noted.

Conclusion: Positive with Comments - In our opinion, Booking.com complied with Obligation 22.6 during the audit period, in all material respects.

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Recommendations on specific measures: Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: **'RCM', 'Controls over underlying data'**.	**Recommended timeframe to implement specific measures:** Refer to the *Introductory comments covering all Obligations* section.

Deloitte.

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. Definition of Terminology: • 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. • Manifestly illegal content: content that is defined as an egregious violation of the Booking.com terms and conditions within Booking.com Content Standards and Guidelines. • Frequently: in line with the strike system for suspension protocol included within Booking.com's Content Standards and Guidelines.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management to determine guidelines around frequency of infringements for illegal content and corresponding measures (e.g., warning, suspension).
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that controls to meet the audit criteria were not designed and implemented for the audit period, including controls over the completeness and accuracy of the underlying data (i.e., multiple databases with records of suspensions). Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

As a result, the testing approach was changed to perform substantive audit procedures; in particular, we conducted inquires and walkthroughs with management and sought to design substantive tests to conclude on compliance with the audit criteria, including the completeness and accuracy of the underlying data.

Management stated that there were no instances of suspensions due to manifestly illegal content during the audit period.

However, we were unable to design sufficient and appropriate substantive tests to gain reasonable assurance over the completeness of the underlying database with records of suspensions and there was insufficient audit evidence available for inspection to form a conclusion over compliance with the audit criteria.

Due to this limitation, the scope of our work was not sufficient to enable us to form an audit conclusion, and hence we do not express, an opinion on whether the audited provider complied with obligation 23.1 during the audit period.

Conclusion: Unable to form a conclusion for obligation 23.1 during the audit period.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: **'RCM', 'Controls over underlying data'**.	Refer to the *Introductory comments covering all Obligations* section.

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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. Definition of Terminology: • 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: notice/complaint is not in accordance with Booking.com's Content Standards and Guidelines.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management to determine the suspension process for frequently submitted notices or complaints that are manifestly unfounded.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that controls to meet the audit criteria were not designed and implemented for the audit period, including controls over the completeness and accuracy of the underlying data (i.e., multiple databases with records of suspensions). Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

As a result, the testing approach was changed to perform substantive audit procedures; in particular, we conducted inquires and walkthroughs with management and sought to design substantive tests to conclude on compliance with the audit criteria, including the completeness and accuracy of the underlying data.

Management stated that there were no instances of suspensions due to frequent manifestly unfounded notices or complaints during the audit period.

However, we were unable to design sufficient and appropriate substantive tests to gain reasonable assurance over the completeness of the underlying databases with records of suspensions to form a conclusion over compliance with the audit criteria.

Due to this limitation, the scope of our work was not sufficient to enable us to form an audit conclusion, and hence we do not express, an opinion on whether the audited provider complied with obligation 23.2 during the audit period.

Conclusion: Unable to form a conclusion for obligation 23.2 during the audit period.

Deloitte.

Recommendations on specific measures: Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: **'RCM', 'Controls over underlying data'**.	**Recommended timeframe to implement specific measures:** Refer to the *Introductory comments covering all Obligations* section.

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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 Article 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. Definition of Terminology: • Timely: Article 16(6) - within 10 working days from when the notice was received. For Article 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 Content Standards and Guidelines. • Manifestly Unfounded: notice/complaint is not in accordance with Booking.com's Content Standards and Guidelines.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management to determine the way assessments were made by Booking.com for suspensions to comply with the audit criteria in 23.3 (a) - (d).
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that controls to meet the audit criteria were not designed and implemented for the audit period, including controls over the completeness and accuracy of the underlying data (i.e., multiple databases with records of suspensions). Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

As a result, the testing approach was changed to perform substantive audit procedures; in particular, we conducted inquires and walkthroughs with management and sought to design substantive tests to conclude on compliance with the audit criteria, including the completeness and accuracy of the underlying data.

Management stated that there were no instances of suspensions due to manifestly illegal content and frequent manifestly unfounded notices or complaints during the audit period.

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However, we were unable to design sufficient and appropriate substantive tests to gain reasonable assurance over the completeness of the underlying databases with records of suspensions and there was insufficient audit evidence available for inspection to form a conclusion over compliance with the audit criteria. Due to this limitation, the scope of our work was not sufficient to enable us to form an audit conclusion, and hence we do not express an opinion on whether the audited provider complied with obligation 23.3 during the audit period. **Conclusion:** Unable to form a conclusion for obligation 23.3 during the audit period.	
Recommendations on specific measures: Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: **'RCM', 'Controls over underlying data'**.	**Recommended timeframe to implement specific measures:** Refer to the *Introductory comments covering all Obligations* section.

Deloitte.

Obligation:	Audit criteria:	Materiality threshold:
23.4	Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com sets out in its terms and conditions, in a clear and detailed manner, the policy it has for the misuse referred to by the Booking.com control objective for DSA Articles 23.1 and 23.2, and that it gives examples of facts and circumstances taken into account when assessing whether a certain behaviour constitutes misuse (and the duration of the suspension). Definition of Terminology: • Clear and detailed: Based on Internal UX Quality Standards.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management about the terms and conditions to support compliance with the audit criteria.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that controls to meet the audit criteria were not designed and implemented for the audit period. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence, as well as reviewed internal documentation, to ascertain that terms and conditions contain a policy or section that covers the misuse referred to in Article 23(1) and (2), as well as provide examples, facts and circumstances that constitutes misuse with the corresponding duration of the suspension.
- Made inquiries at the end of the audit 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 audit period.

Through our audit procedures, we noted that Booking.com did not set out in their terms and conditions, for the period from August to October 2023, in a clear and detailed manner, their policy in respect of the misuse referred to in paragraphs 1 and 2 of Article 23, including examples of the facts and circumstances that they take into account when assessing whether certain behaviour constitutes misuse and the duration of the suspension. As a result of the material nature of these findings, no further testing procedures were performed.

Conclusion: Negative - In our opinion, due to the material nature of the non-compliance described in the paragraphs above, Booking.com has not complied with Obligation 23.4 during the audit period.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the theme **'RCM'** in the Introductory comments covering all Obligations.	Refer to the *Introductory comments covering all Obligations* section.

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Obligation:	Audit criteria:	Materiality threshold:
24.1	Processes, systems and/or controls are appropriately designed and operated 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, (a) 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. (b) 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. Definition of Terminology: • Manifestly illegal content: as defined in Article 23. • Manifestly unfounded complaints/notices: as defined in Article 23.	3% Materiality Threshold defined for 24.1a. 5% Materiality Threshold defined for 24.1b.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management to determine suspensions imposed, distinguishing between suspensions due to illegal content, suspensions due to unfounded notices, and suspensions due to unfounded complaints during the audit period.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded the design of the controls to meet the audit criteria was not effective, due to the level of documentation retained. In addition, the controls over the completeness and accuracy of the underlying data (i.e., multiple databases with the records of suspensions) were not designed and implemented. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

As a result, the testing approach was changed to perform substantive audit procedures; in particular, we conducted inquires and walkthroughs with management and sought to design substantive tests to conclude on compliance with the audit criteria, including the completeness and accuracy of the underlying data.

In relation to Article 24.1(a), no out of court settlement bodies were appointed during the audit period.

Management stated that there were no instances of suspensions due to illegal content, suspensions due to unfounded notices, and suspensions due to unfounded complaints during the audit period.

However, we were unable to design sufficient and appropriate substantive tests to gain reasonable assurance over the completeness of multiple databases with the records of suspensions and there was insufficient audit evidence available for inspection to form a conclusion over compliance with the audit criteria.

Due to this limitation, the scope of our work was not sufficient to enable us to form an audit conclusion, and hence we do not express an opinion on whether the audited provider complied with obligation 24.1 during the audit period.

Conclusion: Unable to form a conclusion for obligation 24.1 during the audit period.

Deloitte.

Recommendations on specific measures: Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: **'RCM', 'Controls over underlying data'**.	**Recommended timeframe to implement specific measures:** Refer to the *Introductory comments covering all Obligations* section.

Deloitte.

Obligation:	Audit criteria:	Materiality threshold:
24.2	Processes, systems and/or controls are appropriately designed and operated 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 Article 33.3 (where those delegated acts have been adopted), by 17 February 2023 and at least once every six months thereafter. Definition of Terminology: • Average: average monthly active recipients (arithmetic mean).	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management about the relevant processes on the calculation of the average monthly active recipients in accordance with the methodology laid down in the Digital Services Act and, in comparison, with the information in the transparency report.

Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded the design of the controls to meet the audit criteria was not effective, due to the level of documentation retained. In addition, the controls over the completeness and accuracy of the underlying data (i.e., databases with records of monthly active recipients) were not designed and implemented. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence, as well as reviewed internal documentation and developed alternative procedures to conclude on an estimate of monthly active recipients, to ascertain whether the information on the average monthly active recipients disclosed in the transparency report is complete and accurate.
- Made inquiries at the end of the audit 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 audit period.

Based on the results of the substantive procedures described above, no exceptions were noted.

Conclusion: Positive with Comments - In our opinion, Booking.com complied with obligation 24.2 during the audit period, in all material respects.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: **'RCM', 'Controls over underlying data'**.	Refer to the *Introductory comments covering all Obligations* section.

Deloitte.

Obligation:	Audit criteria:	Materiality threshold:
24.3	Processes, systems and/or controls are appropriately designed and operated 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 Article 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. Definition of Terminology: • Undue delay: respond to the requests issued by the Dutch Digital Services Coordinator and the European Commission in the timeframes mentioned by the requests themselves.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management about the requests for information (RFI) received from the Digital Services Coordinator of establishment and the Commission.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that controls to meet the audit criteria were not designed and implemented for the audit period, including controls over the completeness and accuracy of the underlying data (i.e., database with received RFIs). Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence, as well as reviewed internal documentation and external confirmation email from the European Commission and the DSC, to ascertain the RFIs received from the European Commission and the DSC during the audit period. We noted that one RFI was received during the audit period and that no RFIs were received in relation to the methodology for the calculation of monthly active recipients of Booking.com's service.
- Made inquiries at the end of the audit 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 audit period.

Based on the results of the substantive procedures described above, no exceptions were noted.

Conclusion: Positive with Comments - In our opinion, Booking.com complied with obligation 24.3 during the audit period, in all material respects.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: **'RCM', 'Controls over underlying data'**.	Refer to the *Introductory comments covering all Obligations* section.

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Obligation:	Audit criteria:	Materiality threshold:
24.5	Processes, systems and/or controls are appropriately designed and operated to ensure that: • Booking.com submits to the European Commission, without undue delay, the decisions and statements of reasons referred to in DSA Article 17.1 for the inclusion in a publicly accessible machine-readable database managed by the Commission. • The information submitted does not contain personal data. Definition of Terminology: • Undue delay: real time submission to the European Commission database through an Application Programming Interface connection.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management about the submission of Statement of Reasons (SORs) to the European Commission for inclusion in the publicly accessible database.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that the controls to meet the audit criteria were inappropriately designed and implemented for the audit period due to the level of documentation retained. In addition, the controls over the completeness and accuracy of the underlying data (i.e., (database with the records of SORs) were not designed and implemented. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence, as well as reviewed internal documentation, to ascertain the timelines of submitting the decisions and SORs without any personal data to include in the European Commission database.
- Made inquiries at the end of the audit 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 audit period.

Booking.com self-identified that there were instances when the company failed to send Statements of Reasons (SORs) to both users and the European Commission when content was rejected during the audit period. Based on inquiry, Booking.com noted that this was a result of the phased implementation of this process which ranged across services from August 2023 to April 2024 using a risk-based approach such that the key business service (accommodations) was largely in place by August 2023 and the other business services were subsequently put in place over the period October 2023 to April 2024. Therefore, we noted that Booking.com did not enable the functionality to send SORs to the European Commission for specific content items from the day the restriction was imposed. As a result of the material nature of these findings, no further testing procedures were performed.

Conclusion: Negative - In our opinion, due to the material nature of the non-compliance described in the paragraphs above, Booking.com has not complied with Obligation 24.5 during the audit period.

Deloitte.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: **'RCM', 'Controls over underlying data'**.	Refer to the *Introductory comments covering all Obligations* section.

Deloitte.

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.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management about Booking.com's approach for the evaluation of their online interfaces to detect potentially deceptive interface designs in line with the audit criteria described above.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to meet the audit criteria.

We concluded that the controls to meet the audit criteria were inappropriately designed and implemented for the audit period due to the level of documentation retained and inappropriate frequency of the operation. In addition, the controls over the completeness and accuracy of the underlying data (i.e., database with records of deceptive patterns) were not designed and implemented. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence, as well as reviewed internal documentation, to ascertain the reviews performed by Booking.com to identify potential deceptive patterns within its online interfaces and actions performed to remediate such deceptive patterns.
- Made inquiries at the end of the audit 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 audit period.

Based on inquiry, Booking.com's management stated that as a result of their internal assessment they have identified approximately 53 user experiences that were potentially relevant in the context of Article 25. While a limited subset of these user experiences was identified with a high likelihood of falling into the category of a deceptive pattern, the remaining of these experiences were identified as potentially impacting customer experience while not necessarily falling into the category of deceptive patterns (classified as 'medium likelihood' by Booking.com). Booking.com's management also stated that 1 out of the 3 identified user experience with a high likelihood of falling into the category of a deceptive pattern was remediated in December 2023. Besides the 'high likelihood' category, the remaining user experiences mentioned above were investigated but most of them were not remediated by the end of the audit period.

Conclusion: Negative - In our opinion, due to the material nature of the non-compliance described in the paragraphs above, Booking.com has not complied with Obligation 25.1 during the audit period.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: **'RCM', 'Controls over underlying data'**. In addition, Management should evaluate and document whether the remaining deceptive patterns identified need remediation or implementation of mitigants.	Refer to the *Introductory comments covering all Obligations* section. 1 December 2024 – 31 December 2024

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Obligation:	Audit criteria:	Materiality threshold:
26.1	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: (a) That the information is an advertisement, including through prominent markings which might follow standards pursuant to DSA Article 44. (b) The natural or legal person on whose behalf the advertisement is presented. (c) The natural or legal person who paid for the advertisement if that person is different from the natural or legal person referred to in point (b). (d) 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. Definition of Terminology: • 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.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management to ascertain controls implemented by Booking.com for advertisements to comply with the audit criteria defined above in 26.1 (a) - (d).
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to meet the audit criteria.

We concluded the design of the controls to meet the audit criteria was not effective, due to the level of documentation retained and the frequency of the controls. In addition, the controls over the completeness and accuracy of the underlying data. (i.e., database with the advertisement campaigns) were not designed and implemented. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

As a result, the testing approach was changed to perform substantive audit procedures; in particular, we conducted inquires and walkthroughs with management and sought to design substantive tests to conclude on compliance with the audit criteria, including the completeness and accuracy of the underlying data.

However, we were unable to design sufficient and appropriate substantive tests to gain reasonable assurance over the completeness of the underlying database of advertisement campaigns to form a conclusion over compliance with the audit criteria.

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Due to this limitation, the scope of our work was not sufficient to enable us to form an audit conclusion, and hence we do not express an opinion on whether the audited provider complied with obligation 26.1 during the audit period. **Conclusion:** Unable to form a conclusion for obligation 26.1 during the audit period.	
Recommendations on specific measures: Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: **'RCM', 'Controls over underlying data'**. In addition, Booking.com should consider the implementation of monitoring controls to ascertain the complete and accurate transfer and processing of advertising data with the third-party intermediary services provider.	**Recommended timeframe to implement specific measures:** Refer to the *Introductory comments covering all Obligations* section. 1 January 2025 – 31 March 2025

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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 Article 9(1) of Regulation (EU) 2016/679. Definition of Terminology: • Advertisement: As defined in Article 26.1.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management to ascertain controls implemented by Booking.com ensure that Booking.com does not present advertisements to recipients of the service based on profiling.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded the design of the controls to meet the audit criteria was not effective, due to the level of documentation retained and the frequency of the controls. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence, as well as reviewed internal documentation, to ascertain that Booking.com does not present advertisements to recipients of service based on profiling as defined in the audit criteria above.
- Made inquiries at the end of the audit 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 audit period.

Based on the results of the substantive procedures described above, no exceptions were noted.

Conclusion: Positive with Comments - In our opinion, Booking.com complied with obligation 26.3 during the audit period, in all material respects.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the theme '**RCM**' in the Introductory comments covering all Obligations.	Refer to the *Introductory comments covering all Obligations* section.

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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. Definition of Terminology: • Plain, Intelligible language: Based on Internal UX Quality Standards. • Influence: impact to the likelihood of identified systemic risks.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- 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.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded the design of the controls to meet the audit criteria was not effective, due to the level of documentation retained and the frequency of the controls. In addition, the controls over the completeness and accuracy of the underlying data (i.e., inventory of recommender systems) were not designed and implemented. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence, as well as reviewed internal documentation, to ascertain that Booking.com has processes in place to comply with the audit criteria defined above.
- Made inquiries at the end of the audit 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 audit period.

Through our audit procedures, we noted that parameters used in the recommender systems were only included in terms and conditions and published as of 31 October 2023. As a result of the material nature of these findings, no further testing procedures were performed.

Conclusion: Negative - In our opinion, due to the material nature of the non-compliance described in the paragraphs above, Booking.com has not complied with Obligation 27.1 during the audit period.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: **'RCM', 'Controls over underlying data'.**	Refer to the *Introductory comments covering all Obligations* section.

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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 Article 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.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- 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.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded the design of the controls to meet the audit criteria was not effective, due to the level of documentation retained and the frequency of the controls. In addition, the controls over the completeness and accuracy of the underlying data (i.e., inventory of recommender systems) were not designed and implemented. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence, as well as reviewed internal documentation, to ascertain that Booking.com has processes in place to comply with the audit criteria.
- Made inquiries at the end of the audit 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 audit period.

Through our audit procedures, we noted that parameters used in the recommender systems were only included in terms and conditions and published as of 31 October 2023. As a result of the material nature of these findings, no further testing procedures were performed.

Conclusion: Negative - In our opinion, due to the material nature of the non-compliance described in the paragraphs above, Booking.com has not complied with Obligation 27.2 during the audit period.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: **'RCM', 'Controls over underlying data'**.	Refer to the *Introductory comments covering all Obligations* section.

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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 Booking.com control objective for DSA Article 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. Definition of Terminology: • Easily accessible: content available on "terms and conditions" section of Booking.com's website.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management about the controls that Booking.com have in place to allow the recipient of the service to select and modify at any time their preferred option in the recommender systems.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded the design of the controls to meet the audit criteria was not effective, due to the level of documentation retained and the frequency of the controls. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence, as well as reviewed internal documentation, to ascertain that Booking.com platform provides the recipient of service the option to modify the relative order of information and is aligned with the audit criteria defined above.
- Made inquiries at the end of the audit 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 audit period.

Based on the results of the substantive procedures described above, no exceptions were noted.

Conclusion: Positive with Comments - In our opinion, Booking.com complied with obligation 27.3 during the audit period, in all material respects.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the theme **'RCM'** in the Introductory comments covering all Obligations.	Refer to the *Introductory comments covering all Obligations* section.

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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. Definition of Terminology: • 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: processes, systems and controls over user data (including minors') such as password reset, access controls and deactivation of inactive accounts as well as activities focussed on content moderation, fraud prevention and detection, and incident response.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management about the risk assessment as it relates to privacy, safety, and security of users including minors.
- Inquired with management and conducted walkthroughs to assess whether the design of the policies, processes, and controls in place were appropriate to meet the audit criteria.

We concluded that whilst the management has several processes in place to meet the audit criteria, not all the related controls have not been formalised for the audit period. Further, the controls over completeness and accuracy of the underlying data (database containing the records of the users on the platform, and corresponding access logs) were not designed and implemented. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

As a result, the testing approach was changed to perform substantive audit procedures; in particular, we conducted inquires and walkthroughs with management and sought to design substantive tests to conclude on compliance with the audit criteria, including the completeness and accuracy of the underlying data.

However, we were unable to design sufficient and appropriate substantive tests to gain reasonable assurance over the completeness of the database containing the records of the users on the platform and corresponding access logs to form a conclusion over compliance with the audit criteria.

Due to this limitation, the scope of our work was not sufficient to enable us to form an audit conclusion, and hence we do not express an opinion on whether the audited provider complied with obligation 28.1 during the audit period.

Conclusion: Unable to form a conclusion for obligation 28.1 during the audit period.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: **'RCM', 'Controls over underlying data'**. In addition, Booking.com should consider aligning the User Interface (UI) of the platform to the age requirement indicated in the T&Cs.	Refer to the *Introductory comments covering all Obligations* section. 1 December 2024 – 31 December 2024

Deloitte.

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. Definition of Terminology: • Advertisement: as defined in Article 26.1. • Reasonable certainty: a person is persuaded based upon a rational consideration of the available evidence.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- 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.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to meet the audit criteria.

We concluded that controls to meet the audit criteria were not designed and implemented for the audit period. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence, and reviewed internal documentation, to ascertain the processes 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.
- 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 Article 4.4 of Regulation (EU) 2016/679.
- Made inquiries at the end of the audit 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 audit period.

Based on the results of the substantive procedures described above, no exceptions were noted.

Conclusion: Positive with Comments - In our opinion, Booking.com complied with obligation 28.2 during the audit period, in all material respects.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the theme **'RCM'** in the Introductory comments covering all Obligations.	Refer to the *Introductory comments covering all Obligations* section.

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Section 4 - Additional provisions applicable to providers of online platforms allowing consumers to conclude distance contracts with 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. Definition of Terminology: • Obtained: As per Booking.com legal interpretation new trader information collected starting 17 February 2024.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management to ascertain controls implemented by Booking.com for on-boarding of traders to comply with the audit criteria.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that controls to meet the audit criteria were not designed and implemented for the audit period, including controls over the completeness and accuracy of the underlying data (i.e., databases with records of onboarded traders). Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

As a result, the testing approach was changed to perform substantive audit procedures;

- Obtained and inspected audit evidence, as well as reviewed internal documentation, to ascertain that Booking.com complied with the audit criteria.
- Made inquiries at the end of the audit 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 audit period.

Through our audit procedures, for one of the business services i.e., Accommodations, we noted that for 21 out of 45 sampled traders, the payment account details were not obtained prior to onboarding to the Booking.com website. As a result of the material nature of these findings, no further testing procedures were performed.

Conclusion: Negative - In our opinion, due to the material nature of the non-compliance described in the paragraphs above, Booking.com has not complied with Obligation 30.1 during the audit period.

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Recommendations on specific measures: Refer to the recommendations included under the following themes in the section titled *Introductory comments covering all Obligations* section: '**RCM', 'Controls over underlying data'**, '**Traders data'**.	**Recommended timeframe to implement specific measures:** Refer to the *Introductory comments covering all Obligations* section.

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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 Article 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 Article 30.1, points (a) to (e) and 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. Definition of Terminology: • Reliable sources: Supporting documents to verify the information obtained per Article 30.1(a) to (e) as defined in the Trader Verification Policy. • Makes best efforts to assess: As per Booking.com legal interpretation: o for traders onboarded on or after 17 February 2024: information obtained and assessed from the date of onboarding. o for traders onboarded before 17 February 2024: information obtained and assessed within 12 months starting 17 February 2024.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management to ascertain controls implemented by Booking.com for newly onboarded and existing traders to comply with the audit criteria.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that controls to meet the audit criteria were not designed and implemented for the audit period, including controls over the completeness and accuracy of the underlying data (i.e., databases with records of onboarded traders). Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

As a result, the testing approach was changed to perform substantive audit procedures; in particular, we conducted inquires and walkthroughs with management and sought to design substantive tests to conclude on compliance with the audit criteria, including the completeness and accuracy of the underlying data.

However, we were unable to design sufficient and appropriate substantive tests to gain reasonable assurance over the completeness of the underlying databases with records of onboarded traders and there was insufficient audit evidence available for inspection to form a conclusion over compliance with the audit criteria mentioned above.

Due to this limitation, the scope of our work was not sufficient to enable us to form an audit conclusion, and hence we do not express an opinion on whether the audited provider complied with obligation 30.2 during the audit period.

Conclusion: Unable to form a conclusion for obligation 30.2 during the audit period.

Deloitte.

Recommendations on specific measures: Refer to the recommendations included under the following themes in the *Introductory comments covering all Obligations* section: **'RCM', 'Controls over underlying data'**, **'Traders data'**.	**Recommended timeframe to implement specific measures:** Refer to the *Introductory comments covering all Obligations* section.

Deloitte.

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 Article 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. Definition of Terminology: • Without delay: For new traders, acceptance of documents is a prerequisite for onboarding to the platform. Once the document submitted by a potential new trader fails verification, a Booking.com analyst rejects the document, triggering a message in real-time to the trader where a new document/information is requested. • Swiftly: For new traders until information has been verified by Booking.com, they are not onboarded. For existing traders, this has not been defined as the timeline to comply extends outside the audit period.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management to ascertain controls implemented by Booking.com to comply with the audit criteria on suspension of traders.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that controls to meet the audit criteria were not designed and implemented for the audit period, including controls over the completeness and accuracy of the underlying data (i.e., databases with the records of suspensions of traders). Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

As a result, the testing approach was changed to perform substantive audit procedures; in particular, we conducted inquires and walkthroughs with management and sought to design substantive tests to conclude on compliance with the audit criteria, including the completeness and accuracy of the underlying data.

Management stated that there were no instances of suspensions of traders due to inaccurate or incomplete information provided by traders during the audit period.

However, we were unable to design sufficient and appropriate substantive tests to gain reasonable assurance over the completeness of the underlying databases with records of suspensions of traders to form a conclusion over compliance with the audit criteria mentioned above.

Due to this limitation, the scope of our work was not sufficient to enable us to form an audit conclusion, and hence we do not express an opinion on whether the audited provider complied with obligation 30.3 during the audit period.

Conclusion: Unable to form a conclusion for obligation 30.3 during the audit period.

Deloitte.

Recommendations on specific measures: Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: **'RCM', 'Controls over underlying data'**, **'Traders data'**.	**Recommended timeframe to implement specific measures:** Refer to the *Introductory comments covering all Obligations* section.

Deloitte.

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 Article 30.1, or suspends the provision of its service pursuant to DSA Article 30.3, the trader concerned has the right to lodge a complaint as provided for in DSA Articles 20 and 21.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management to ascertain controls implemented by Booking.com to comply with the audit criteria by enabling traders to lodge complaints in case of suspension or refusal of service.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that controls to meet the audit criteria were not designed and implemented for the audit period, including controls over the completeness and accuracy of the underlying data (i.e., databases with records of internal complaints). Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

As a result, the testing approach was changed to perform substantive audit procedures; in particular, we conducted inquires and walkthroughs with management and sought to design substantive tests to conclude on compliance with the audit criteria, including the completeness and accuracy of the underlying data.

Management stated that there were no complaints relevant to Article 30.4 lodged by traders during the audit period.

However, we were unable to design sufficient and appropriate substantive tests to gain reasonable assurance over the completeness of the underlying databases with records of internal complaints to form a conclusion over compliance with the audit criteria mentioned above.

Due to this limitation, the scope of our work was not sufficient to enable us to form an audit conclusion, and hence we do not express an opinion on whether the audited provider complied with obligation 30.4 during the audit period.

Conclusion: Unable to form a conclusion for obligation 30.4 during the audit period.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: **'RCM', 'Controls over underlying data'**, **'Traders data'**.	Refer to the *Introductory comments covering all Obligations* section.

Deloitte.

Obligation:	Audit criteria:	Materiality threshold:
30.6	Processes, systems and/or controls are appropriately designed and operated to ensure that, without prejudice to DSA Article 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.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management to ascertain controls implemented by Booking.com in relation to disclosures to third parties of information held on traders to comply with the audit criteria.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that controls to meet the audit criteria were not designed and implemented for the audit period, including controls over the completeness and accuracy of the underlying data (i.e., database with records of requests from third parties i.e., "PAAP"). Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

As a result, the testing approach was changed to perform substantive audit procedures; in particular, we conducted inquires and walkthroughs with management and sought to design substantive tests to conclude on compliance with the audit criteria, including the completeness and accuracy of the underlying data.

Management stated that there were no instances of trader information requested to be disclosed to third parties during the audit period.

However, we were unable to design sufficient and appropriate substantive tests to gain reasonable assurance over the completeness of the underlying database with records of requests from third parties to form a conclusion over compliance with the audit criteria mentioned above.

Due to this limitation, the scope of our work was not sufficient to enable us to form an audit conclusion, and hence we do not express an opinion on whether the audited provider complied with obligation 30.6 during the audit period.

Conclusion: Unable to form a conclusion for obligation 30.6 during the audit period.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: **'RCM', 'Controls over underlying data'**, **'Traders data'**.	Refer to the *Introductory comments covering all Obligations* section.

Deloitte.

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.
	Definition of Terminology:
	• Makes available: As per Booking.com legal interpretation:
	  ○ for traders onboarded on or after 17 February 2024: information is displayed from the date of onboarding.
	  ○ for traders onboarded before 17 February 2024: information is displayed within 12 months starting 17 February 2024.
	• Clear and Unambiguous: Based on Internal UX Quality Standards.
	• Easily accessible: Content available on Booking.com's website.
	• Easily comprehensible: Based on Internal UX Quality Standards.
		Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management about the controls to ascertain that selected trader information defined in the audit criteria above is available on Booking.com's platform.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that controls to meet the audit criteria were not designed and implemented for the audit period, including controls over the completeness and accuracy of the underlying data (i.e., database with the records of onboarded traders). Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence, as well as reviewed internal documentation, to ascertain that Booking.com complied with the audit criteria.
- Made inquiries at the end of the audit 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 audit period.

Through our audit procedures, for one of the business services i.e., Rides, we noted that for one out of two sampled traders the trade registration number was not entered correctly in the database with records of onboarded traders. Upon investigation by management, Booking.com has identified two further similar instances. As a result of the material nature of these findings, no further testing procedures were performed.

Conclusion: Negative - In our opinion, due to the material nature of the non-compliance described in the paragraphs above, Booking.com has not complied with Obligation 30.7 during the audit period.

Deloitte.

Recommendations on specific measures: Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: **'RCM', 'Controls over underlying data'**, **'Traders data'**.	**Recommended timeframe to implement specific measures:** Refer to the *Introductory comments covering all Obligations* section.

Deloitte.

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 Article 3, point (13), of Regulation (EU) 2019/1020 and other Union law.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management to ascertain controls implemented by Booking.com to comply with the audit criteria.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that controls to meet the audit criteria were not designed and implemented for the audit period, including controls over the completeness and accuracy of the underlying data (i.e., logs of changes made to the online interfaces). Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

As a result, the testing approach was changed to perform substantive audit procedures; in particular, we conducted inquires and walkthroughs with management and sought to design substantive tests to conclude on compliance with the audit criteria, including the completeness and accuracy of the underlying data.

However, we were unable to design sufficient and appropriate substantive tests to gain reasonable assurance over the design and organisation of the online interface throughout the audit period (due to an inability to determine the completeness of change management documentation) and there was insufficient audit evidence available for inspection to form a conclusion over compliance with the audit criteria mentioned above.

Due to this limitation, the scope of our work was not sufficient to enable us to form an audit conclusion, and hence we do not express an opinion on whether the audited provider complied with obligation 31.1 during the audit period.

Conclusion: Unable to form a conclusion for obligation 31.1 during the audit period.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: **'RCM', 'Controls over underlying data'**, **'Traders data'**.	Refer to the *Introductory comments covering all Obligations* section.

Deloitte.

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: (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. (c) Where applicable, the information concerning the labelling and marking in compliance with rules of applicable Union law on product safety and product compliance.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management to ascertain controls implemented by Booking.com to comply with the audit criteria.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that controls to meet the audit criteria were not designed and implemented for the audit period, including controls over the completeness and accuracy of the underlying data (i.e., logs of changes made to the online interfaces). Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

As a result, the testing approach was changed to perform substantive audit procedures; in particular, we conducted inquires and walkthroughs with management and sought to design substantive tests to conclude on compliance with the audit criteria, including the completeness and accuracy of the underlying data.

However, we were unable to design sufficient and appropriate substantive tests to gain reasonable assurance over the over the design and organisation of the online interface throughout the audit period (due to an inability to determine the completeness of change management documentation) and there was insufficient audit evidence available for inspection to form a conclusion over compliance with the audit criteria mentioned above.

Due to this limitation, the scope of our work was not sufficient to enable us to form an audit conclusion, and hence we do not express an opinion on whether the audited provider complied with obligation 31.2 during the audit period.

Conclusion: Unable to form a conclusion for obligation 31.2 during the audit period.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: **'RCM', 'Controls over underlying data'**, **'Traders data'**.	Refer to the *Introductory comments covering all Obligations* section.

Deloitte.

Obligation:	Audit criteria:	Materiality threshold:
31.3	Processes, systems and/or controls are appropriately designed and operated to ensure that: • Booking.com makes best efforts to assess whether traders have provided the information referred to in Booking.com control objectives for DSA Articles 31.1 and 31.2 prior to allowing them to offer their products or services on the Booking.com platform. • 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. Definition of Terminology: • Reasonable efforts to randomly check: 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.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management about the Booking.com review process for the information provided by traders as defined in Article 31.1 and 31.2.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that whilst the management has processes in place to meet the audit criteria, the related controls have not been formalised for the audit period. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence and reviewed internal documentation to ascertain the online database that is used by Booking.com to confirm that products or services offered by traders have not been identified as illegal.
- Inquired with management at the end of the audit period and confirmed that no significant changes were made to the policies, processes, and controls after our walkthroughs until the end of the audit period.

Based on the results of the substantive procedures described above, no exceptions were noted.

Conclusion: Positive with Comments - In our opinion, Booking.com complied with Obligation 31.3 during the audit period, in all material respects.

Deloitte.

Recommendations on specific measures: Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: **'RCM', 'Traders data'**. In addition, Booking.com should consider enhancing the effectiveness of their monthly random process by also taking samples from the relevant official databases to check against the internal trader's database.	**Recommended timeframe to implement specific measures:** Refer to the *Introductory comments covering all Obligations* section. 1 January 2025 – 31 March 2025

Deloitte.

Obligation:	Audit criteria:	Materiality threshold:
32.1	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: a) The fact that the product/service is illegal. b) The trader identity. c) Any relevant means of redress.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management about the processes and controls in place to ensure that 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.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that controls to meet the audit criteria were not designed and implemented for the audit period, including the controls over completeness and accuracy of the underlying data (e.g., database with records of services offered by the traders noted as illegal). Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence, as well as reviewed internal documentation, and observed the multiple processes through which authorities, individuals or entities can inform Booking.com for instances noted in the audit criteria defined above.
- Obtained and inspected audit evidence, as well as reviewed internal documentation and observed how Booking.com communicated with the affected recipients of the service when such instances were identified.
- Made inquiries at the end of the audit 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 audit period.

Booking.com's management self-identified that there were 79 instances of unsafe and/or illegal products/services throughout the audit period when 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 to inform the consumers of such instances. As a result of the material nature of these findings, no further testing procedures were performed.

Conclusion: Negative - In our opinion, due to the material nature of the non-compliance described in the paragraphs above, Booking.com has not complied with Obligation 32.1 during the audit period.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: **'RCM', 'Controls over underlying data'**, **'Traders data'**.	Refer to the *Introductory comments covering all Obligations* section.

Deloitte.

Section 5 - Additional obligations for providers of very large online platforms and of very large online search engines to manage systemic risks

Obligation:	**Audit criteria:**	**Materiality threshold:**
34.1	Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com: • 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. • 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. • 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: (a) dissemination of illegal content through Booking.com services; (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); (c) any actual or foreseeable negative effects on civic discourse and electoral processes, and public security; (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. Definition of Terminology: • Diligently identify, analyse and assess: in line with Booking.com's risk management policies and guidelines. • Algorithmic systems: automated systems and processes used to manage content and user interactions and make decisions or predictions without human intervention. • Functionalities: any new product or service launched on the Booking.com platform and accessible by users. • Critical Impact: 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").	Given the nature of this obligation, no materiality has been applied in our testing.

Deloitte.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation.

In devising these testing procedures, Deloitte considered and incorporated the requirements of Article 13 of the Delegated Regulation. In particular, we:

- 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 Article 34.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that whilst the management has processes in place to meet the audit criteria, the related controls have not been formalised for the audit period. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to focus solely on substantive audit procedures, including:

- Obtained and inspected audit evidence and reviewed internal documentation provided by Booking.com to support compliance with the audit criteria.
- Made inquiries at the end of the audit 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 audit 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:

- Although there was a formalised and documented SRA methodology, there was no documented framework or procedure in place to govern the execution, documentation and approvals of the SRA process.
- The procedures undertaken in constructing the SRA did not formally document assessments of whether new products or functionalities deployed during the audit 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 audit 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 audit period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Refer to the recommendations included under the theme '**RCM**' in the Introductory comments covering all Obligations. Further, Booking.com should consider: • A formalised framework or procedure to govern the execution, documentation and approval of the SRA process. • Enhancing the documentation of their assessment of new products or functionalities deployed during the audit period for their impact on the risk assessment.	Refer to the *Introductory comments covering all Obligations* section. 1 December 2024 – 31 December 2024

Deloitte.

Obligation:	Audit criteria:	Materiality threshold:
34.2	Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com: • 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 Article 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. Definition of Terminology: • Influence: impact to the nature and/or likelihood of identified systemic risks in Article 34.1. • Content Moderation System: Systems used for content moderation proprietarily 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.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation.

In devising these testing procedures, Deloitte considered and incorporated the requirements of Article 13 of the Delegated Regulation. In particular, we:

- 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 Article 34.2(a)-(e), as well as the actions, means and processes they have in place to ensure compliance with Article 34.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that whilst the management has processes in place to meet the audit criteria, these have not been documented and related controls have not been formalised for the audit period. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Deloitte.

Therefore, the testing approach was changed to focus solely on substantive audit procedures, including:

- Obtained and inspected audit evidence, reviewed internal documentation and performed testing to ascertain that areas mentioned in the audit criteria are included in the systemic risk assessment undertaken by Booking.com. Further, we assessed whether specific regional or linguistic aspects have also been considered in the risk assessment.
- Made inquiries at the end of the audit 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 audit 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:

- Booking.com did not fully document procedures undertaken in identifying and assessing the factors referred in the Article 34.2, including regional aspects of the risks identified or whether the risks pertain to some Member States more than others, in concluding the impact on the SRA.

Conclusion: Positive with Comments - In our opinion, Booking.com complied with Obligation 34.2 in all material respects during the audit period.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Refer to the recommendations included under the theme '**RCM**' in the Introductory comments covering all Obligations. Further, Booking.com should consider: • Enhancing the documentation of their procedures when identifying and assessing the factors referred to in Article 34.2. • Enhancing the documentation of their future SRAs to consider the testing related to the assumptions on systemic risks with groups most impacted by these risks.	Refer to the *Introductory comments covering all Obligations* section. 1 April 2025 – 30 June 2025

Deloitte.

Obligation:	Audit criteria:	Materiality threshold:
34.3	Identification of processes and controls 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.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation.

In devising these testing procedures, Deloitte considered and incorporated the requirements of Article 13 of the Delegated Regulation. In particular, we:

- 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.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that whilst the management has processes in place to meet the audit criteria, these have not been documented and related controls have not been formalised for the audit period. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to focus solely on substantive audit procedures, including:

- Obtained and inspected audit evidence, reviewed internal documentation and performed testing to ascertain whether supporting documents for the risk assessment process are appropriately retained.
- Inquired about the process followed by Booking.com for any requests received from the European Commission and DSC to present the supporting documents of the risk assessments.
- Made inquiries at the end of the audit 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 audit period.

Based on the results of the substantive procedures described above, no exceptions were noted.

Conclusion: Positive with Comments - In our opinion, Booking.com complied with obligation 34.3 in all material respects during the audit period.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the theme '**RCM**' in the Introductory comments covering all Obligations.	Refer to the *Introductory comments covering all Obligations* section.

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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 Article 34.1, with particular consideration to the impacts of such measures on fundamental rights. 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. **Definition of Terminology:** • Disabling of access: Removal of access to the whole platform content; user account is suspended.	Given the nature of this obligation, no materiality has been applied in our testing.

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	• 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, Cyber violence. • 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:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation.

In devising these testing procedures, Deloitte considered and incorporated the requirements pursuant to Article 14 of the Delegated Regulation. In particular, we:

- Inquired with management about the risk mitigation measures that Booking.com has put in place and the internal controls to monitor the application of those risk mitigation measures.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that whilst the management has processes in place to meet the audit criteria, related controls have not been formalised for the audit period. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to focus solely on substantive audit procedures, including:

- Obtained and inspected audit evidence and reviewed internal documentation provided by Booking.com in assessing the mitigation measures put in place and performed testing to ascertain whether those mitigation measures were devised for each of the significant risks identified in Booking.com's SRA.
- Made inquiries at the end of the audit 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 audit period.

Based on the results of the substantive procedures described above, no exceptions were noted. However, we identified the following items from our procedures which we deemed not to lead to material non-compliance with the audit criteria:

- The documentation provided did not formally evidence considerations and assessments undertaken in concluding whether the risk mitigation measures in Article 35.1, points (a) to (k) were applicable.
- There were procedures to monitor the application of risk mitigants on a quarterly basis, however these were not supported by a formalised monitoring and testing framework to evidence considerations in concluding that these mitigants were implemented and effective.
- The documentation provided on the effectiveness of mitigation measures did not formally evidence management's assessment of how risks were addressed before and after the specific risk mitigation measures were put in place.

Conclusion: Positive with Comments - In our opinion, Booking.com complied with obligation 35.1 during the audit period, in all material respects.

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Recommendations on specific measures: Refer to the recommendations included under the theme '**RCM**' in the Introductory comments covering all Obligations. Further, Booking.com should consider: • A formalised framework or procedure, leveraging Booking.com's enterprise-wide Risk Methodology (as applicable), to govern the execution, documentation and approval of the risk mitigation monitoring process to support the identification and evaluation of mitigation measures, including how they are assessed as reasonable, proportionate and effective. • This framework should promote documentation of the ongoing evaluation of the measures put in place to mitigate the systemic risks, including whether and how the risk mitigation measures in Article 35(1), points (a) to (k) are applicable and taking into account the results of any audit activities (including the DSA audit).	**Recommended timeframe to implement specific measures:** Refer to the *Introductory comments covering all Obligations* section. 1 December 2024 – 31 December 2024

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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 Article 42(4), the audit report and the audit implementation report referred to in DSA Articles 37(4) and 37(6) are accompanied with versions that do not contain any information that could reasonably be considered to be confidential. Definition of Terminology: • Timely: in line with the mutually agreed timelines in the detailed audit project plan and Deloitte data collection portal.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We evaluated how Booking.com met the audit criteria throughout the audit process, starting from the process of agreeing the terms of engagement through the process of issuing our final assurance report. The audit processes in place included:

- A process to review and agree upon the terms and conditions for the DSA audit, which includes management's obligations to afford Deloitte the necessary cooperation and assistance to execute the audit in an effective, efficient and timely manner.
- A process to assign sufficiently knowledgeable personnel with an appropriate level of authority to ensure access is given to all relevant data and premises and the answering of oral or written questions.
- A process to facilitate efficient, effective and timely communication with Deloitte through of meetings and/or video calls throughout the audit process. These meetings 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 on audit progress and the status of information or data requests still open and/or overdue.
- 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.

Based on our evaluation of the above matters, we noted the following items from our substantive testing which we deemed not to lead to material non-compliance with the audit criteria:

- The DSA audit needed to change from a principally controls testing based audit to a substantially full substantive audit, which led to a significant number of information requests and generally higher requests related to audit samples.

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• The data needed for substantive procedures is non-financial data that resides in a wide range of systems and databases and were not covered by effective controls. Thus, ascertaining the completeness of data sets relevant to the audit was in most cases not possible, as no independent reciprocal populations could be identified. • For a number of obligations, the information provided to Deloitte was incomplete. Refer to the individual obligation findings. **Conclusion:** Positive with Comments - In our opinion, Booking.com complied with Obligation 37.2 during the audit period, in all material respects.	
Recommendations on specific measures: Booking.com should consider conducting a thorough debrief following completion of the first-year DSA audit to identify how the audit process for the second reporting period can be further improved.	**Recommended timeframe to implement specific measures:** 1 December 2024 – 31 December 2024

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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.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management about the controls to ascertain whether for each recommender system, on option is offered Booking.com that is not based on profiling.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that controls to meet the audit criteria were not designed and implemented for the audit period, including controls over the completeness and accuracy of the underlying data (i.e., inventory of recommender systems). Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence, as well as reviewed internal documentation, to ascertain that Booking.com has processes in place to comply with the audit criteria defined above.
- Made inquiries at the end of the audit 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 audit period.

Based on inquiry, management noted approximately 8 out of 100 recommender systems were not included within the inventory of recommender systems. As a result of missing certain recommender systems, management did not evaluate and configure changes to ensure that recommender systems provided at least one option not based on profiling. As a result of the material nature of these findings, no further testing procedures were performed.

Conclusion: Negative - In our opinion, due to the material nature of the non-compliance described in the paragraphs above, Booking.com has not complied with Obligation 38.1 during the audit period.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: '**RCM**', '**Controls over underlying data**'.	Refer to the *Introductory comments covering all Obligations* section.

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Obligation:	Audit criteria:	Materiality threshold:
39.1	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 Article 39.2, for the entire period during which it presents an advertisement and until one year after the advertisement was presented for the last time on 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. Definition of Terminology: • 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 Article 26.1.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management about the online interface (Booking.com's Ads repository) that is available for users to search for presented advertisements.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded the design of the controls to meet the audit criteria was not effective, due to the level of documentation retained and the frequency of the controls. In addition, the controls over the completeness and accuracy of the underlying data (i.e., database of the Ads repository) were not designed and implemented. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence as well as reviewed internal documentation to ascertain that the Ads repository interface was functioning and operational throughout the audit period.
- Obtained and inspected audit evidence to ascertain that Ads repository is publicly available and provide a searchable and reliable tool that allows multicriteria queries as defined by Booking.com.
- Obtained and inspected audit evidence for a sample of Ad campaigns to ascertain that they did not contain any personal data of the service recipients to whom the advertisement was or could have been presented.
- Made inquiries at the end of the audit 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 audit period.

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As we were unable to conclude on the completeness and accuracy of the database of Booking.com's Ads repository, we designed substantive tests to conclude on completeness and accuracy of the underlying data by obtaining data from third party intermediary service provider (Koddi). During our reconciliation of data obtained against Booking.com's Ads repository for the audit period, we noted that approximately 1500 out of 31000 (i.e., 5%) properties were not included in Booking.com's Ads repository. Therefore, it was noted that Booking.com's Ads repository was incomplete during the audit period. As a result of the material nature of these findings, no further testing procedures were performed. **Conclusion: Negative** - In our opinion, due to the material nature of the non-compliance described in the paragraphs above, Booking.com has not complied with Obligation 39.1 during the audit period.	
Recommendations on specific measures: Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: '**RCM**', '**Controls over underlying data**'.	**Recommended timeframe to implement specific measures:** Refer to the *Introductory comments covering all Obligations* section.

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Obligation:	Audit criteria:	Materiality threshold:
39.2	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: a) The content of the advertisement, including the name of the product, service or brand and the subject matter of the advertisement. b) The natural or legal person on whose behalf the advertisement is presented. c) The natural or legal person who paid for the advertisement, if that person is different from the person referred to in point (b). d) The period during which the advertisement was presented. e) Whether the advertisement was intended to be presented specifically to one or more particular groups of 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). f) The commercial communications published on Booking.com and identified pursuant to DSA Article 26.2. g) 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. Definition of Terminology: • Main parameters: search criteria which includes instances of destinations and dates.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- 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).
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded the design of the controls to meet the audit criteria was not effective, due to the level of documentation retained and the frequency of the controls. In addition, the controls over the completeness and accuracy of the underlying data (i.e., database of the Ads repository) were not designed and implemented. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence and reviewed internal documentation to ascertain that the Ads repository contains information to comply with 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 Article 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.
- Made inquiries at the end of the audit 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 audit period.

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As we were unable to conclude on the completeness and accuracy of the database of Booking.com's Ads repository, we designed substantive tests to conclude on completeness and accuracy of the underlying data by obtaining data from third party intermediary service provider (Koddi). During our reconciliation of data obtained against Booking.com's Ads repository for the audit period, we noted that approximately 1,500 out of 31,000 (i.e., 5%) properties were not included in Booking.com's Ads repository. Therefore, it was noted that Booking.com's Ads repository was incomplete during the audit period. As a result of the material nature of these findings, no further testing procedures were performed.

Further, we noted the following items from our substantive testing which we deemed not to lead to material non-compliance with the audit criteria:

- We noted that Booking.com indicates the company or person that "funded" the ad in the Ad repository. However, the regulatory text requires "the natural or legal person who paid for the advertisement".
- We identified that ad payments are remitted to Booking.com via an intermediary service provider (Koddi). However, this is currently not made clear in the Ads repository.
- We noted that the legal person on whose behalf the ad is presented and/or paid for (noted as "funded" by Booking.com in the Ads repository) is not indicated in the repository as a legal person, but rather the name of the business/brand.

Conclusion: Negative - In our opinion, due to the material nature of the non-compliance described in the paragraphs above, Booking.com has not complied with Obligation 39.2 during the audit period.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: '**RCM**', '**Controls over underlying data**'. Further, Booking.com should consider to: • Update the Ads repository to make clear the "natural or legal person who paid for the advertisement" to align with the language in the audit criteria. • Update the Ads repository to make clear that payments are remitted to Booking.com via an intermediary service provider Koddi. • Update the Ads repository to make clear the legal person (i.e., legal entity) on whose behalf the ad is presented and/or paid for in order to comply with 39.2b and 39.2c.	Refer to the *Introductory comments covering all Obligations* section. 1 December 2024 – 31 December 2024

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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 Article 39.2, but the one referred to in DSA Articles 17.3 or 9.2, as applicable. Definition of Terminology: • 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.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- 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.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that controls to meet the audit criteria were not designed and implemented for the audit period including controls over the completeness and accuracy of the underlying data (i.e., database of the ads repository). Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

As a result, the testing approach was changed to perform substantive audit procedures; in particular, we conducted inquires and walkthroughs with management and sought to design substantive tests to conclude on compliance with the audit criteria, including the completeness and accuracy of the underlying data.

Management stated that there were no claims of advertisements being illegal or incompatible with Booking.com's terms and conditions during the audit period.

However, we were unable to design sufficient and appropriate substantive tests to gain reasonable assurance over the completeness of the underlying database of the Ads repository to form a conclusion over compliance with the audit criteria mentioned above.

Due to this limitation, the scope of our work was not sufficient to enable us to form an audit conclusion, and hence we do not express an opinion on whether the audited provider complied with obligation 39.3 during the audit period.

Conclusion: Unable to form a conclusion for Obligation 39.3 during the audit period.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: '**RCM**', '**Controls over underlying data**'.	Refer to the *Introductory comments covering all Obligations* section.

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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. Definition of Terminology: • Reasoned request: Requests from the Digital Services Coordinator or the European Commission.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management about the channels of communication established for the DSC and European Commission to contact Booking.com.
- Obtained the repositories from these channels to identify all the DSA related Requests for Information ("RFI") received by Booking.com from the European Commission during the audit period and conclude whether Booking.com's response to the sampled RFIs meets the audit criteria.

We concluded that controls to meet the audit criteria were not designed and implemented for the audit period, including controls over the completeness and accuracy of the underlying data (i.e., database of requests received from European Commission and the DSC). Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence, reviewed internal documentation and performed testing to ascertain for any DSA specific RFIs received in relation to access to data, that Booking.com has provided an appropriate response to the DSC or the EC within timescales specified in those requests.
- Made inquiries at the end of the audit 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 audit period.

Based on the results of the substantive procedures described above, no exceptions were noted.

Conclusion: Positive with Comments - In our opinion, Booking.com complied with Obligation 40.1 during the audit period, in all material respects.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: '**RCM**', '**Controls over underlying data**'.	Refer to the *Introductory comments covering all Obligations* section.

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Obligation:	Audit criteria:	**Materiality threshold:**
40.3	Processes, systems and/or controls are appropriately designed and operated to ensure that, for the purposes of DSA Article 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. Definition of Terminology: • Algorithmic systems: automated systems and processes used to manage content and user interactions and make decisions or predictions without human intervention.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management about the requests identified in Article 40.1 that relate to explanations of the design, logic, functioning and the testing of Booking.com's algorithmic systems, including their recommender systems, to ensure compliance with the audit criteria.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that controls to meet the audit criteria were not designed and implemented for the audit period, including controls over the completeness and accuracy of the underlying data (i.e., database of requests received from European Commission and the DSC). Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence, reviewed internal documentation and performed testing to ascertain that an appropriate response has been provided, within the timescales specified in those requests, for any DSA specific requests in respect of algorithmic and recommender systems.
- Made inquiries at the end of the audit 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 audit period.

Based on the results of the substantive procedures described above, no exceptions were noted.

Conclusion: Positive with Comments - In our opinion, Booking.com complied with Obligation 40.3 during the audit period, in all material respects.

Recommendations on specific measures:	**Recommended timeframe to implement specific measures:**
Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: '**RCM**', '**Controls over underlying data**'.	Refer to the *Introductory comments covering all Obligations* section.

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Obligation:	Audit criteria:	Materiality threshold:
40.7	Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com shall facilitate and provide access to data pursuant to Booking.com's audit criteria for DSA Articles 40.1 and 40.4 through appropriate interfaces specified in the request, including online databases or application programming interfaces.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management about the requests specified in Articles 40.1 and 40.3 to determine whether the requests included provision of access to an appropriate interface, including online databases or application programming interfaces.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that controls to meet the audit criteria were not designed and implemented for the audit period, including controls over the completeness and accuracy of the underlying data (i.e., database of requests received from European Commission and the DSC). Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence, reviewed internal documentation and performed testing to ascertain whether for instances where the request specifies access to data is to be provided through an interface/API, such requests were satisfied through the provision of a suitable interface.
- Made inquiries at the end of the audit 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 audit period.

Based on the results of the substantive procedures described above, no exceptions were noted.

Conclusion: Positive with Comments - In our opinion, Booking.com complied with Obligation 40.7 during the audit period, in all material respects.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: '**RCM**', '**Controls over underlying data**'.	Refer to the *Introductory comments covering all Obligations* section.

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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 Article 40.8, points (b), (c), (d) and (e), and who use the data solely for performing research that contributes to the detection, identification and understanding of systemic risks in the European Union pursuant to DSA Article 34.1. Definition of Terminology: • Undue delay: within 10 business days.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management about the mechanisms in place for researchers to request access to data as per the audit criteria.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that controls to meet the audit criteria were not designed and implemented for the audit period, including controls over the completeness and accuracy of the underlying data across the multiple access points that could have been potentially used by researchers. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

As a result, the testing approach was changed to perform substantive audit procedures; in particular, we conducted inquires and walkthroughs with management and sought to design substantive tests to conclude on compliance with the audit criteria, including the completeness and accuracy of the relevant underlying data.

Management stated that no requests were received from researchers to access any data during the audit period.

However, we were unable to design sufficient and appropriate substantive tests to gain reasonable assurance over the completeness of the underlying data across the multiple access points that could have been potentially used by researchers to form a conclusion over compliance with the audit criteria mentioned above.

Due to this limitation, the scope of our work was not sufficient to enable us to form an audit conclusion, and hence we do not express an opinion on whether the audited provider complied with obligation 40.12 during the audit period.

Conclusion: Unable to form a conclusion for obligation 40.12 during the audit period.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: '**RCM**', '**Controls over underlying data**'.	Refer to the *Introductory comments covering all Obligations* section.

Deloitte.

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. Definition of Terminology: • Independent: Compliance Function established for the purposes of DSA compliance, which is independent from the operational functions at Booking.com.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular we:

- Inquired with management about the Compliance Function setup including the Compliance Charter to ascertain that the Compliance Function was established and is independent from their operational functions and composed of one or more compliance officers, including the head of the Compliance Function. Further, to ensure 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.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that whilst the management has processes in place, including the documented Compliance Charter, to meet the audit criteria the related controls have not been formalised for the audit period. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence as well as reviewed internal documentation and performed testing to ascertain that the Compliance Function was established, independent from their operational functions and composed of one or more compliance officers, including the head of the Compliance Function. Further to ensure 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.
- Made inquiries at the end of the audit 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 audit period.

Based on the results of the substantive procedures described above, no exceptions were noted.

Conclusion: Positive - In our opinion, Booking.com complied with Obligation 41.1 during the audit period, in all material respects.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
N/A	N/A

Deloitte.

Obligation:	Audit criteria:	Materiality threshold:
41.2	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 Article 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. Definition of Terminology: • Independent: Compliance Function established for the purposes of DSA compliance, independent from the operational functions at Booking.com.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular we:

- Inquired with management about the compliance officers to ascertain they have professional qualifications, knowledge, experience and ability necessary to fulfil the tasks described in Article 41(3).
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.
- Observed the Head of Compliance is an independent individual with distinct responsibility for the Compliance Function, reporting directly to Booking.com's management body. We further noted that there is a process in place for removal of the Head of the Compliance Function.

We concluded that whilst the management has processes in place, including the documented Compliance Charter, to meet the audit criteria the related controls have not been formalised for the audit period. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence as well as reviewed internal documentation (including 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 Article 41(3). Further, inspected documentation to ascertain that Head of the Compliance Function is an independent Individual with distinct responsibility for the compliance function and reports directly to the management body. We confirmed that the head of the compliance function cannot be removed without prior approval of the management body.
- Made inquiries at the end of the audit 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 audit period.

Based on the results of the substantive procedures described above, no exceptions were noted.

Conclusion: Positive - In our opinion, Booking.com complied with Obligation 41.2 during the audit period, in all material respects.

Deloitte.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
N/A	N/A

Deloitte.

Obligation:	Audit criteria:	Materiality threshold:
41.3	Processes, systems and/or controls are appropriately designed and operated to ensure that Booking.com has defined the following tasks for its Compliance Officers: a) Cooperating with the Digital Services Coordinator of establishment and the European Commission for the purpose of the DSA. b) 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. c) Organising and supervising the activities of Booking.com related to the DSA independent audit. d) Informing and advising Booking.com management and employees about relevant obligations under the DSA. e) Monitoring Booking.com compliance with its obligations under the DSA. f) Where applicable, monitoring Booking.com compliance with commitments made under the codes of conduct pursuant or the crisis protocols mentioned by the DSA. Definition of Terminology: • 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.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular we:

- 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.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that whilst the management has processes in place, including the documented Compliance Charter, to meet the audit criteria the related controls have not been formalised for the audit period. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence as well as reviewed internal documentation (including the Compliance Function Governance Charter) to ascertain the Compliance function have roles defined in sub-articles (a) to (f) of the audit criteria. Through our audit procedures, 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 audit 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 audit period.

Based on the results of the substantive procedures described above, no exceptions were noted.

Conclusion: Positive - In our opinion, Booking.com complied with Obligation 41.3 during the audit period, in all material respects.

Deloitte.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
N/A	N/A

Deloitte.

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.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular we:

- Inquired with management about the communications between the Head of the Compliance Function and the European Commission and the Digital Services Coordinator (DSC) of establishment.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.
- Observed that Booking.com has shared the name and contact details of the Head of the Compliance Function with the European Commission and DSC for communication.

We concluded that whilst the management has processes in place, including the documented Compliance Charter, to meet the audit criteria the related controls have not been formalised for the audit period. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence and ascertained 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.
- Made inquiries at the end of the audit 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 audit period.

Based on the results of the substantive procedures described above, no exceptions were noted.

Conclusion: Positive - In our opinion, Booking.com complied with Obligation 41.4 during the audit period, in all material respects.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
N/A	N/A

Deloitte.

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). Definition of Terminology: • Sound Management: Complying with the roles and responsibilities defined in the Compliance Function Governance Charter.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular we:

- Inquired with management about the governance arrangements regarding the independence of the compliance function and the audit criteria.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that whilst the management has processes in place, including the documented Compliance Charter, to meet the audit criteria the related controls have not been formalised for the audit period. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence as well as reviewed internal documentation, including 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.
- Made inquiries at the end of the audit 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 audit period.

Based on the results of the substantive procedures described above, no exceptions were noted.

Conclusion: Positive - In our opinion, Booking.com complied with Obligation 41.5 during the audit period, in all material respects.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
N/A	N/A

Deloitte.

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.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular we:

- Inquired with management about Booking.com Management Body's review process for the risks identified through the systemic risk assessment.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that whilst the management has processes in place, including the documented Compliance Charter, to meet the audit criteria the related controls have not been formalised for the audit period. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence as well as reviewed internal documentation, including periodic reviews and approvals (at least once every year) of the strategies and policies by the Booking.com management body for taking up, managing, monitoring and mitigating the risks identified pursuant to Article 34 and in line with the audit criteria.
- Made inquiries at the end of the audit 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 audit period.

Based on the results of the substantive procedures described above, no exceptions were noted.

Conclusion: Positive - In our opinion, Booking.com complied with Obligation 41.6 during the audit period, in all material respects.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
N/A	N/A

Deloitte.

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. Definition of Terminology: • Sufficient time: Time requirements for management body in line with the definition in the Compliance Function Governance Charter. • Actively involved: Responsibility to approve key strategies and documents related to the systemic risk management. • Adequate resources: Appointment of Compliance Officers based on regulatory and business needs.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular we:

- Inquired with management regarding the involvement of the management body in relation to risk management to comply with the audit criteria.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded that whilst the management has processes in place, including the documented Compliance Charter, to meet the audit criteria the related controls have not been formalised for the audit period. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence as well as reviewed internal documentation, including management body's approval of the content contained in the Compliance Function Governance Charter. 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 audit 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 audit period.

Based on the results of the substantive procedures described above, no exceptions were noted.

Conclusion: Positive - In our opinion, Booking.com complied with Obligation 41.7 during the audit period, in all material respects.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
N/A	N/A

Deloitte.

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 Article 33(6), second subparagraph, and thereafter at least every six months.	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management about the publication of the transparency report to support compliance with the audit criteria.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded the design of the controls to meet the audit criteria was not effective, due to the level of documentation retained. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and reviewed the two publicly available transparency reports issued by Booking.com since the applicability of the DSA (i.e., 29 August 2023) and observed the reports were published within the required timeframes on 27 October 2023 and 29 April 2024 respectively.

Based on the results of the substantive procedures described above, no exceptions were noted.

Conclusion: Positive with Comments - In our opinion, Booking.com complied with obligation 42.1 during the audit period, in all material respects.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: '**RCM**', '**Transparency reporting**'.	Refer to the *Introductory comments covering all Obligations* section.

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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 Article 42.1 published by Booking.com specify, in addition to the information referred to in DSA Articles 15 and 24.1, the following: 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 Article 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.	5% Materiality Threshold defined for 42.2a and 42.2c, while no Materiality Threshold defined for 42.2b.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management to ascertain controls implemented by Booking to support compliance with the audit criteria in 42.2(a) - (c).
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

This obligation is addressed by a control over transparency reporting in Articles 15 and 24.

We concluded the design of the controls to meet the audit criteria was not effective, due to the level of documentation retained. In addition, the controls over the completeness and accuracy of the underlying data (i.e., indicators of accuracy for the supporting moderating tool) were not designed and implemented. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

Therefore, the testing approach was changed to perform the following substantive audit procedures:

- Obtained and inspected audit evidence as well as reviewed internal documentation to ascertain the compliance of transparency reporting with the audit criteria defined above.
- Made inquiries at the end of the audit 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 audit period.

Through our audit procedures, we noted that for the transparency reports issued in October 2023 and April 2024:

- Booking.com disclosed the job titles of the employees working in the content moderation team within "Section 8 - Statement on Content Moderation - Specific elements of the human resources dedicated to content moderation", however did not disclose the details of the qualifications held by these team members.
- Booking.com had not included the details of 5 out of 24 applicable official languages of the Member States in the "Section 7 - Use of automated means for content moderation and human resources" of the transparency reports covering the details of the accuracy rates of the items processed solely by automated means. Based on inquiry, it was further noted that for 5 missing official languages, there were no items processed solely by automated means.

As a result of the material nature of these findings, no further testing procedures were performed**.**

Conclusion: Negative - In our opinion, due to the material nature of the non-compliance described in the paragraphs above, Booking.com has not complied with Obligation 42.2 during the audit period.

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Recommendations on specific measures: Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: '**RCM**', '**Controls over underlying data'**, '**Transparency reporting**'.	**Recommended timeframe to implement specific measures:** Refer to the *Introductory comments covering all Obligations* section.

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Obligation:	Audit criteria:	Materiality threshold:
42.3	Processes, Systems, and/or controls are appropriately designed and operated to ensure that, in addition to the information referred to in DSA Article 24.2, Booking.com includes in the reports referred to in DSA Article 42.1) the information on the average monthly recipients of the service for each Member State. Definition of Terminology: • Average: average monthly active recipients (arithmetic mean).	Given the nature of this obligation, no materiality has been applied in our testing.

Audit procedures, results and information relied upon:

We undertook review procedures of processes, systems and controls employed by the audited provider in meeting the audit criteria. Procedures included inquiries, walkthroughs, and review of Booking.com's documentation. In particular, we:

- Inquired with management about the methodology for calculation of average monthly active users for each Member State.
- Conducted walkthroughs and assessed whether the design of the policies, processes, and controls in place were appropriate to comply with the audit criteria.

We concluded the design of the controls to meet the audit criteria was not effective, due to the level of documentation retained. In addition, the controls over the completeness and accuracy of the underlying data (i.e., database with stored information on monthly average recipients of the service) were not designed and implemented. Hence, we were unable to place reliance on controls to gain reasonable assurance over the subject matter information.

As a result, the testing approach was changed to perform substantive audit procedures; in particular, we conducted inquires and walkthroughs with management and sought to design substantive tests to conclude on compliance with the audit criteria, including the completeness and accuracy of the underlying data.

However, we were unable to design sufficient and appropriate substantive tests to gain reasonable assurance over the completeness of the underlying data on monthly average recipients of the service and there was insufficient audit evidence available for inspection to form a conclusion over compliance with the audit criteria.

Due to this limitation, the scope of our work was not sufficient to enable us to form an audit conclusion, and hence we do not express an opinion on whether the audited provider complied with obligation 42.3 during the audit period.

Conclusion: Unable to form a conclusion for obligation 42.3 during the audit period.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
Refer to the recommendations included under the following themes in the Introductory comments covering all Obligations: '**RCM**', '**Controls over underlying data'**, '**Transparency reporting**'.	Refer to the *Introductory comments covering all Obligations* section.

[1] Note, this appendix covers both the specific test procedures we performed, along with the nature, timing, and extent of those tests, along with the annex referred to in the delegated act entitled "Documentation and results of any tests performed by the auditing organisation, including as regards algorithmic systems of the audited provider".

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Appendix 2 - Obligations that are out of scope

Obligation	Sub Section	Management Rationale
13	1-5	Not applicable, as Booking.com B.V. is established in the Union.
14	3	Not applicable, as the nature of the service offered by Booking.com B.V. is not primarily directed at minors, nor predominantly used by them.
15	2	Not applicable, Booking.com does not qualify as a micro or small enterprise.
15	3	Not applicable, as this is not an obligation for Booking.com as it is the responsibility of the regulatory body.
16	3	Not applicable, as Article 16.3 only contains additional information to support with the interpretation of this Article and is not a specific obligation requiring compliance.
19	1	Not applicable, Booking.com does not qualify as a micro or small enterprise.
19	2	Not applicable, Booking.com has been designated as a very large online platform, however the paragraph does not convey any obligation on the platform.
21	1-9	Not applicable, since no relevant out-of-court dispute settlement body was certified, during the audit period.
22	2-5, 7-8	Not applicable, as this is not an obligation for Booking.com as it is the responsibility of the regulatory body.
24	4, 6	Not applicable, as this is not an obligation for Booking.com as it is the responsibility of the regulatory body.
25	2, 3	Not applicable, as this is not an obligation for Booking.com.
26	2	Not applicable, as Booking.com does not provide a functionality for recipients of the service to submit commercial communications.
28	3	Not applicable, as this is not an obligation for Booking.com.
28	4	Not applicable, as the Commission has not issued guidelines in this regard.
29	1	Not applicable, Booking.com does not qualify as a micro or small enterprise.
29	2	Not applicable, Booking.com has been designated as a very large online platform, however the paragraph does not convey any obligation on the platform.
30	5	Not applicable, since the information obtained in Article 30.1 is retained for more than 6 months due to other legal and statutory requirements.
32	2	Not applicable, since Booking.com does obtain contact details of the consumers who conclude distance contracts with traders at the time of entering into the contract.
33	1-6	Not applicable, as this is not an obligation for Booking.com as it is the responsibility of the regulatory body.
35	2-3	Not applicable, as this is not an obligation for Booking.com as it is the responsibility of the regulatory body.
36	1, 5	Not applicable, as no crisis events have occurred during the audit period.
36	2-4, 6-11	Not applicable, as this is not an obligation for Booking.com as it is the responsibility of the regulatory body.
37	1, 3, 4	The Delegated Regulation requires the audit to include an assessment of the audited provider's compliance with only Article 37(2) of Regulation with respect to the current audit period. Since there is no prior period to assess, there is no requirement to audit other obligations under Article 37 in this first audit period.

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Obligation	Sub Section	Management Rationale
37	5	Not applicable for the initial examination period.
37	6	Not applicable in the first audit period as the recommendations to be implemented may only be taken into account after the issuance of the first audit report. Therefore, compliance can only be assessed in the subsequent audit periods.
37	7	Not applicable, as this is not an obligation for Booking.com as it is the responsibility of the regulatory body.
40	2	Not applicable, as this is not an obligation for Booking.com as it is the responsibility of the regulatory body.
40	4	Not applicable, as the Digital Services Coordinator in the Netherlands was appointed in a limited capacity throughout the audit period and did not have the authority to grant vetted researchers' status.
40	5-6	Not applicable, as the Digital Services Coordinator in the Netherlands was not established for the audit period and therefore no such requests were received.
40	8-11, 13	Not applicable, as this is not an obligation for Booking.com as it is the responsibility of the regulatory body.
42	4-5	Not applicable in the first audit period as the audit report referenced is this document and therefore compliance can only be assessed in the subsequent audit periods.
43	1-7	Not applicable, as this is not an obligation for Booking.com as it is the responsibility of the regulatory body.

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Appendix 3 - Template for the audit report referred to in Article 6 of 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 Article 37(1) of Regulation (EU) 2022/2065 applicable to the audited provider?	Yes
i. Compliance with Regulation (EU) 2022/2065	
Obligations set out in Chapter III of Regulation (EU) 2022/2065:	
Audited obligation	**Period covered**
A listing of the audited obligations can be found in Appendix 1, of our attached Assurance Report of the Independent Accountant.	29 August 2023 to 31 May 2024
ii. *Compliance with codes of conduct and crisis protocols*	
Commitments undertaken pursuant to codes of conduct referred to in Articles 45 and 46 of Regulation (EU) 2022/2065 and crisis protocols referred to in Article 48 of Regulation (EU) 2022/2065:	
Audited commitment	**Period covered**
N/A No codes of conduct or crisis protocols were issued in relation to the audit period covered.	N/A
6. a. Audit start date:	**b. Audit end date:**
29 August 2023	31 May 2024

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Section B: Auditing organisation

1. Name of organisation constituting the auditing organisation:

Booking.com 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:

There were more than 15 assurance team members with university degrees, of which more than 5 are Chartered Accountants, involved in the execution of the engagement.

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), point (b) of Regulation (EU) 2022/2065 have been attached as an annex to this report:

Response included in Appendix 6.

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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), points (a) and (c) of Regulation (EU) 2022/2065 attached as Appendix 6 to this report.
Our engagement agreement between Booking.com B.V. and Deloitte Accountants B.V. notes our compliance with Article 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 assertion is appropriately stated, in all material respects.

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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 2023 for further background.

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Section C: Summary of the main findings

1. Summary of the main findings drawn from the audit (pursuant to paragraph 37(4), point (e) of Regulation (EU) 2022/2065)
A description of the main findings drawn from the audit can be found in Appendix 1 of our 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 Article 37(1), point (a) of Regulation (EU) 2022/2065: The audit opinion for compliance with the audited obligations set out in Chapter III of Regulation (EU) 2022/2065 can be found in 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 service to comply with codes of conduct and crisis protocols (referred to in Article 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.

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

SECTION D.1: Audit conclusion for obligation (specify)	
I. 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.	
II. Audit procedures and their results:	
1) Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (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.	

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5) In cases when:

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

An explanation of the circumstances 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.

Not applicable.

7) Other relevant observations and findings:

Refer 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 Article 37(2) of Regulation (EU) 2022/2065 with respect to the current audit:

An analysis of the compliance of the audited provider with Article 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 Article 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.

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

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

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.

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

None.

Date	28 August 2024	***Signed by***	P.J. Seegers
Place	Wilhelminakade 1 3072 AP Rotterdam P.O. Box 2031 3000 CA Rotterdam The Netherlands	***In the name of***	Deloitte Accountants B.V.
		Responsible for	Entire Engagement

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Appendix 4 - Written agreement between Booking.com B.V. and Deloitte Accountants B.V. [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
11 March 2024

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 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 Article 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 29 August 2023 to 31 May 2024 as demonstrated by the design and operating effectiveness of the 'Company's DSA control framework. We will plan and perform our work to be able to reach a conclusion in our Assurance Report that throughout the period from 29 August 2023 (the "period start date") to 31 May 2024 (the "period end date"), based on our procedures and evidence we obtain, that in our opinion:

a) The description of the Company's 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 controls as designed and implemented.

b) The controls related to the control objectives (the "Applicable Criteria") included in the Subject Matter Information were suitably designed.

c) The controls tested and other procedures, which were necessary to provide reasonable assurance that the Applicable Criteria were met, operated effectively.

This assurance engagement results in an opinion with reasonable assurance.

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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.

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.

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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 assertion, including the completeness, accuracy and method of presentation of that description and assertion.

- To have a reasonable basis for Booking.com B.V.'s assertion accompanying the Description of the Subject Matter Information.

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- For stating in Booking.com B.V.'s assertion 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 objectives;
  - 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 relevancy of information to be included in the disclosure of the Subject Matter Information.

- For identifying the risks that threaten achievement of the control objectives stated in the Description of the Subject Matter Information, and the designing and implementing controls to provide reasonable assurance that those risks will not prevent achievement of the control objectives stated in the description of the Subject Matter Information, and therefore that the stated control objectives will be achieved.

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 operating effectiveness of control procedures and activities in meeting the requirements of the DSA over the period 29 August 2023 to 31 May 2024).

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- 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.

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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 form material misstatement.

The assurance engagement procedures selected depend on our professional judgment.

Our understanding of the relevant systems 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 operating effectiveness of controls related to compliance with the DSA, and we may seek to obtain a detailed understanding of systems 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 procedures to respond to assessed risks and to obtain reasonable assurance to support our conclusion.

- Obtaining an understanding of relevant internal controls, their operation, the methodology for gathering quantitative information.

- Evaluating the design and implementation of relevant internal controls and test their operating effectiveness.

- 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 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.

- 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 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.

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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.

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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.

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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 under number 24362837, 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 behaviour 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.

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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	

Enclosures:

- Annex 1 – Commission Delegated Regulation ("CDR") - Article 7

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Annex 1 - CDR - Article 7 requirements

Article 7 of the Commission Delegated Regulation (EU) 2024/436 of 20 October 2023 state that the audited provider and the auditing organisation shall conclude a written agreement setting out items (a) to (e) below:

a. *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 Article 37.5 of the DSA as required.

b. 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.

c. The procedures and contact points made available by the audited provider for the auditing organisation to request access to data referred to in Article 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.

d. 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 12 March 2024 and end date of 28 August 2024. Our audit report will be completed by 28 August 2024 which can be amended by a written agreement between both parties.

e. 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.

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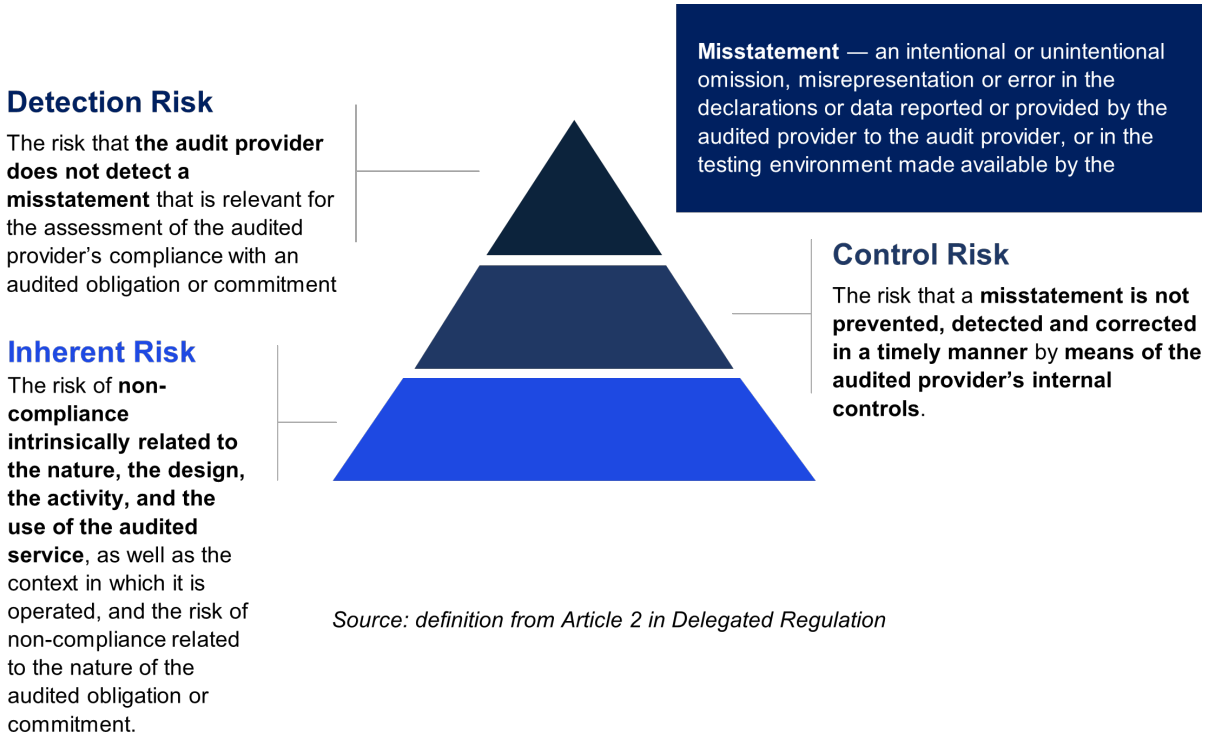
Appendix 5 - Documents relating to the audit risk analysis

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.



Source: definition from Article 2 in Delegated Regulation

4) The audit risk analysis shall be conducted considering:
   a. the nature of the audited service and the societal and economic context in which the audited service 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 service 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 Article 35(2) and (3) of Regulation (EU) 2022/2065, and any other relevant guidance issued by the Commission with respect to the application of Regulation (EU) 2022/2065;
      - where applicable, information from audit reports published pursuant to Article 42(4) of Regulation (EU) 2022/2065 by other providers of very large online platforms or of very large online search engines operating in similar conditions or providing similar services to the audited service.

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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 service and the societal and economic context in which the audited service is operated, including probability and severity of exposure to crisis situations and unexpected events.	Information from audited provider (website, voice-over, annual report, trust, and safety reports). The transparency reports Systemic Risk Assessment.
The nature of the obligations and commitments in Chapter 3 of the DSA.	Documentation by the audited provider concerning the scope. The audited providers' risk assessment for obligation and commitment, including process flowcharts. The audit risk and control framework.
Other appropriate information, including, where applicable, information from previous audits to which the audited service was subjected.	Requests for Information (RFIs) and the responses to the RFIs Internal audit reports concerning the DSA or covering topics in the DSA (e.g., content moderation). Relevant future case-law concerning DSA. 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 Article 35(2) and (3) of Regulation (EU) 2022/2065, and any other relevant guidance issued by the Commission with respect to the application of Regulation (EU) 2022/2065.	None Identified.

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Described in Article 9	Information obtained, included, but not limited to:
other appropriate information, including, where applicable, information from audit reports published pursuant to Article 42(4) of Regulation (EU) 2022/2065 by other providers of very large online platforms or of very large online search engines operating in similar conditions or providing similar services to the audited service.	Certain published reports from other providers operating in similar conditions or providing similar services (e.g., published transparency reports).

2. *We determined whether the risk factors we 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.

4. *Revision of Risk Assessment.*

In the following 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.

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Determination of inherent, control and detection risks for each article

Article	Inherent Risk Rating	Control Risk Rating[1]	Detection risk rating[2]
11	Low	High	Low
12	Low	High	Low
14	Low	High	Low
15	Medium	High	Low
16	Medium	High	Low
17	Low	High	Low
18	Medium	High	Low
20	Medium	High	Low
22	Low	High	Low
23	Medium	High	Low
24	Medium	High	Low
25	Medium	High	Low
26	Medium	High	Low
27	Medium	High	Low
28	Low	High	Low
30	Medium	High	Low
31	Medium	High	Low
32	Medium	High	Low
34	Medium	High	Low
35	Medium	High	Low
37	Low	High	Low
38	Medium	High	Low
39	Medium	High	Low
40	Low	High	Low
41	Medium	High	Low
42	Medium	High	Low

1 Because of the inability to rely on controls, we have classified the control risk to be high.

2 Due to the inability to rely on controls, our audit approach has been changed to substantive procedures, which have been designed in a way to reduce the detection risk to an acceptably low level.

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Appendix 6 - Documents attesting that the auditing organisation complies with the obligations laid down in Article 37 (3), point (a), (b), and (c)

DSA Annex	Response
Documents attesting that the auditing organisation complies with the obligations laid down in Article 37(3), point (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 Article 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.
Documents attesting that the auditing organisation complies with the obligations laid down in Article 37(3), point (b) of Regulation (EU) 2022/2065.	In compliance with Article 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.
Documents attesting that the auditing organisation complies with the obligations laid down in Article 37(3), point (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:

Terms	Definition
Assurance engagement	An engagement in which a practitioner aims to obtain sufficient appropriate evidence to express a conclusion designed to enhance the degree of confidence of the intended users other than the VLOP about the Subject Matter Information (that is, the outcome of the measurement or evaluation of an underlying subject matter against criteria).
Audit criteria	The criteria against which the auditing organisation assesses compliance with each audited obligation or commitment.
Audit evidence	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.
Audited obligation or commitment	An obligation or commitment referred to in Article 37(1) of Regulation (EU) 2022/2065 which forms the subject matter of the audit. Unless noted otherwise, each sub article is an audited obligation or commitment.
Auditing organisation	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.
Auditing procedure	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.
Audited provider	The provider of an audited service which is subject to independent audits pursuant to Article 37(1) of that Regulation.
Audit risk	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.
Audited service	A very large online platform or a very large online search engine designated in accordance with Article 33 of Regulation (EU) 2022/2065.
Control risk	The risk that a misstatement is not prevented, detected and corrected in a timely manner by means of the audited provider's internal controls.
Delegated Regulation	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.
Detection risk	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.
Engagement risk	The risk that the practitioner expresses an inappropriate conclusion when the subject matter information is materially misstated.
Evaluation Period	The period in scope of the assurance engagement.
Evidence	Information used by the practitioner in arriving at the practitioner's conclusion. Evidence includes both information contained in relevant information systems, if any, and other information.

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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.
Intended users	The individual(s) or organisation(s), or group(s) thereof that the practitioner expects will use the assurance report.
Internal control	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.
Materiality threshold	The threshold beyond which deviations or misstatements by the audited provider, individually or aggregated, would reasonably affect the audit findings, conclusions and opinions.
Misstatement	A difference between the subject matter information and the appropriate measurement or evaluation of the underlying subject matter in accordance with the criteria. Misstatements can be intentional or unintentional, qualitative or quantitative, and include omissions.
Obligations	The individual DSA commitments (i.e., sub-articles) that are applicable that have been subjected to auditing procedures. Also referred to as Specified requirements.
Practitioner	The individual(s) conducting the engagement (usually the engagement partner or other members of the engagement team, or, as applicable, the firm).
Professional judgment	The application of relevant training, knowledge, and experience, within the context provided by assurance and ethical standards, in making informed decisions about the courses of action that are appropriate in the circumstances of the engagement.
Professional skepticism	An attitude that includes a questioning mind, being alert to conditions which may indicate possible misstatement, and a critical assessment of evidence.
Reasonable assurance engagement	An assurance engagement in which the practitioner reduces engagement risk to an acceptably low level in the circumstances of the engagement as the basis for the practitioner's conclusion. The practitioner's conclusion is expressed in a form that conveys the practitioner's opinion on the outcome of the measurement or evaluation of the underlying subject matter against criteria.
Specified Requirements	The individual DSA commitments (i.e., sub-articles) that are applicable that have been subjected to auditing procedures. Also referred to as Obligations.
Subject Matter	The phenomenon that is measured or evaluated by applying criteria.
Subject matter information	The outcome of the measurement or evaluation of the underlying subject matter against the criteria, i.e., the information that results from applying the criteria to the underlying subject matter.
Substantive analytical procedure	An audit methodology used by the auditing organisation to assess information to infer audit risks or compliance with the audited obligation or commitment.
Test	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.
Vetted researcher	A researcher vetted in accordance with Article 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))