Zalando SE

DSA Audit Implementation Report
September 2026

Introduction to the DSA Audit Implementation Report related to Zalando SE

September 2026

The Digital Services Act (**DSA**) is a piece of European Union legislation which aims to regulate online intermediaries and online platforms such as marketplaces, social networks, content-sharing platforms, app stores or accommodation platforms, among many others. Its main goal is to prevent illegal and harmful activities and the spread of disinformation online, thereby creating a more trustworthy online environment. Zalando has challenged the EU Commission's decision designating Zalando SE as a Very Large Online Platform, with the appeal currently pending before the Court of Justice of the European Union (Case C-724/25 P). We continue to contest the classification, among other reasons, because our partner business operates as a closed, highly curated ecosystem where partners cannot publish content directly to our customers.

Zalando mandated external auditors, who adopted the third Independent Practitioner's Assurance Report (**Audit Report**, see **Annex 1**) in accordance with Article 37 of the DSA on 25 August 2026, to which this DSA Audit Implementation Report according to Article 37(6) of the DSA relates.[1]

The Audit Report came to the conclusion that there were 0 (no) obligations under the DSA with which Zalando failed to comply. The auditors recognized Zalando's **full implementation of previously recommended measures**, highlighting in particular the successful go-live in July 2025 of our unified Notice & Action (N&A) Ticketing System (**Ticketing System**) - a centralized, automated case-management platform implemented to process, track, and resolve raised legal concerns and content moderation notices.

While the Audit Report notes partial compliance in nine areas, these findings predominantly reflect historical data from the legacy solution that was permanently discontinued upon the deployment of the Ticketing System. The full rollout of this automated framework directly addresses and mitigates the structural bottlenecks mentioned in previous audit observations. The auditors also commented on two additional obligations, issuing a recommendation only for one. As detailed in Section B, Zalando has already implemented all but one of the auditors' recommendations at the time of issuance of this report and remains committed to implement the remaining one.

[1] The Implementation Report follows the template provided in the Commission Delegated Regulation (EU) 2024/436, Annex II.

Zalando SE - DSA Audit Implementation Report

Table of contents

A. General information 6

B. Follow-up to the operational recommendations concerning auditing obligations set out in Chapter III of Regulation (EU) 2022/2065 7

B.1 - Further strengthen established processes for transparency reporting - Art. 15(1) 7

1. Measures to implement the operational recommendation 7

1.1 Planned measure(s) 7

1.2 Measures taken since the end of the period on which the audit report is based 7

1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls: 8

2. Reasons for not implementing the recommendation, if applicable 8

B.2 - Further strengthen established processes for internal benchmarks on a maximum time frame regarding the notice and action mechanism - Art. 16(5) 9

1. Measures to implement the operational recommendation 9

1.1 Planned measure(s) 9

1.2 Measures taken since the end of the period on which the audit report is based 10

1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls: 10

2. Reasons for not implementing the recommendation, if applicable 10

B.3 - Further strengthen established processes, increase the documentation standard and implement preventive and detective controls for transmission of relevant notices to Commission - Art. 16(6) 11

1. Measures to implement the operational recommendation 11

1.1 Planned measure(s) 11

1.2 Measures taken since the end of the period on which the audit report is based 11

1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls: 12

2. Reasons for not implementing the recommendation, if applicable 12

B.4 - Integration of legal remedies into statements of reason - Art. 17(1) 13

1. Measures to implement the operational recommendation 13

1.1 Planned measure(s) 13

1.2 Measures taken since the end of the period on which the audit report is based 13

1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls: 13

2. Reasons for not implementing the recommendation, if applicable 13

B.5 - Integration of legal remedies into statements of reason - Art. 17(2) 14

1. Measures to implement the operational recommendation 14

1.1 Planned measure(s) 14
1.2 Measures taken since the end of the period on which the audit report is based 14
1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls: 14
2. Reasons for not implementing the recommendation, if applicable 14
B.6 - Further strengthen established processes and a system to further monitor the transmission of content moderation decisions - Art. 17(3) 15
1. Measures to implement the operational recommendation 15
1.1 Planned measure(s) 15
1.2 Measures taken since the end of the period on which the audit report is based 15
1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls: 15
2. Reasons for not implementing the recommendation, if applicable 16
B.7 - Further strengthen established processes and a system to further monitor the transmission of content moderation decisions - Art. 17(4) 17
1. Measures to implement the operational recommendation 17
1.1 Planned measure(s) 17
1.2 Measures taken since the end of the period on which the audit report is based 17
1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls: 17
2. Reasons for not implementing the recommendation, if applicable 18
B.8 - Further strengthen established processes and a system to further monitor the transmission of content moderation decisions - Art. 23(4) 19
1. Measures to implement the operational recommendation 19
1.1 Planned measure(s) 19
1.2 Measures taken since the end of the period on which the audit report is based 19
1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls: 20
2. Reasons for not implementing the recommendation, if applicable 20
B.9 - Further strengthen established processes and a system to further monitor the transmission of content moderation decisions - Art. 24(5) 21
1. Measures to implement the operational recommendation 21
1.1 Planned measure(s) 21
1.2 Measures taken since the end of the period on which the audit report is based 21
1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls: 21
2. Reasons for not implementing the recommendation, if applicable 22
B.10 - Further strengthen established processes and a system to further monitor the transmission of content moderation decisions - Art. 32(1) 23
1. Measures to implement the operational recommendation 23
1.1 Planned measure(s) 23
1.2 Measures taken since the end of the period on which the audit report is based 23
1.3 Where applicable, description of any measure(s) to adjust benchmarks for

compliance and internal controls: 24
2. Reasons for not implementing the recommendation, if applicable 24
B.11 - Further strengthen established processes and a system to further monitor the transmission of content moderation decisions - Art. 40(4) 25
1. Measures to implement the operational recommendation 25
1.1 Planned measure(s) 25
1.2 Measures taken since the end of the period on which the audit report is based 25
1.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls: 26
2. Reasons for not implementing the recommendation, if applicable 26

C. Follow-up to the operational recommendations concerning audited commitments undertaken by the audited provider pursuant to the codes of conduct referred to in Articles 45 and 46 of Regulation (EU) 2022/2065 and the crisis protocols referred to in Article 48 of Regulation (EU) 2022/2065 27
C.1 - n.a. 27
1. Measures to implement the operational recommendation 27
1.1 Planned measure(s) 27
2.2 Measures taken since the end of the period on which the audit report is based 27
2. Reasons for not implementing the recommendation, if applicable 27
D. Any other information the audited provider wishes to convey 28
Annex 1 – Independent Practitioner's Assurance Report on Zalando SE's DSA compliance

A. General information

1. Audited provider	Zalando SE
2. Address of the audited provider	Valeska-Gert-Straße 5 10243 Berlin Germany
3. Audit report on which this implementation report is based	
Date of adoption of the audit report	25 August 2026
Reference to the audit report (for example an URL)	Please refer to **Annex 1** of this Implementation Report (URL only available after publication)
4. Information on the underlying audit and the involved parties (refer to sections A and B of the audit report of reference)	Please refer to **Annex 1** of this Implementation Report.
5. Does the audit implementation report refer to an audit report on compliance with all the obligations and commitments pursuant to Article 37(1) of Regulation (EU) 2022/2065 applicable to the audited provider? Yes/No *(if "No", indicate which obligations and commitments are covered in the audit report of reference)*	Yes
6. Where applicable, references to other audit reports resulting from audits pursuant to Article 37 of Regulation (EU) 2022/2065 that the audited provider is or will be subject to concerning the audited period	Not applicable

B. Follow-up to the operational recommendations concerning auditing obligations set out in Chapter III of Regulation (EU) 2022/2065

B.1 - Further strengthen established processes for transparency reporting - Art. 15 (1)

Recommendation: *Management should continue to rely on the automated Notice-and-Action ticketing tool, rather than manual worksheet-based processes, for the preparation of future transparency reports. In addition, management should maintain appropriate preventive and detective controls over the reported numbers. The February 2026 report, derived solely through the new Notice-and-Action ticketing tool, is not subject to this finding*.

1. Measures to implement the operational recommendation

Zalando's new Ticketing System already went live during the audit period (on 1 July 2025). It ensures the tracking and collection of all relevant information for its transparency reporting obligations under Art. 15 (1). This database was already used for the February 2026 transparency report.

1.1 Planned measure(s)

The worksheet-based process which was previously used as a data basis for the transparency report that is subject to this finding was already discontinued during the audit period and the Ticketing System has been used since then. Zalando will continue to use the Ticketing System as the single source of truth for transparency report numbers. No further measures are planned at this stage.

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

(b) Timing for implementation: Mitigation already implemented

1.2 Measures taken since the end of the period on which the audit report is based

(a) Description of the measures: n.a.

(b) Time when the measure(s) were implemented or are planned to be implemented: n.a.

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

(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable: n.a.

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

2. Reasons for not implementing the recommendation, if applicable

Zalando has already implemented the recommendation.

(a) Justification for not implementing the recommendation: n.a.

(b) Alternative measure(s) taken to achieve compliance: n.a.

B.2 - Further strengthen established processes for internal benchmarks on a maximum time frame regarding the notice and action mechanism - Art. 16 (5)

Recommendation: *Management should consider to further strengthening the established processes to meet the defined internal benchmark for the maximum time frame and to ensure the correct implementation of the communicated restriction, e.g. by increasing the level of automation and/or allocation of further resources to processing notices. Management should consider increasing the documentation standard for the decision-making process on received notifications to be more comprehensible and transparent*.

1. Measures to implement the operational recommendation

To address the audit recommendations, Zalando established targeted measures designed to enhance the transparency and comprehensibility of notice processing decisions through higher documentation standards, while ensuring consistent adherence to internal processing time benchmarks via structured quality assurance and timeline tracking.

During the audit period in March 2026, Zalando implemented these measures and strengthened its established processes for handling notices received via the Ticketing System:

- **SOP Update & Rollout:** Procedural guidelines were revised and updated to explicitly mandate that human moderators include detailed contextual notes, comprehensive rationale, and specific details within decision logs when documenting outcomes.
- **QA Process Integration:** Dedicated monthly Quality Assurance review cycles were instituted to systematically evaluate decision depth, track and communicate processing timelines—specifically average time-to-decision metrics—and maintain continuous oversight and performance alignment across the moderation teams.
- **System Automation:** The Ticketing System was successfully implemented, which also automates response transmissions and decision tracking.

To measure ongoing performance against these internal processing benchmarks, Key Performance Indicators (KPIs) are monitored on a monthly basis (Documentation Quality Score and Average Time-to-Decision).

1.1 Planned measure(s)

The measures were already implemented in March 2026. No further measures are planned at this stage.

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

All measures are comprehensively described under B.2 1.

(b) Timing for implementation: Mitigation already implemented

1.2 Measures taken since the end of the period on which the audit report is based

(a) Description of the measures:

All measures are comprehensively described under B.2 1.

(b) Time when the measure(s) were implemented or are planned to be implemented:

All measures were implemented in March 2026.

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

(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:

By updating the SOP to require detailed commentary from human moderators, decisions are now accompanied by explicit, step-by-step reasoning. This eliminates ambiguity in the decision-making logs, directly satisfying the requirement for increased transparency and auditability. Combining the automated Ticketing System with active monthly Quality Assurance oversight creates a continuous feedback loop. Tracking the average time-to-decision allows management to proactively identify bottlenecks, optimize resource allocation, and enforce compliance with internal maximum processing timeframes.

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

All measures are comprehensively described under B.2 1.

2. Reasons for not implementing the recommendation, if applicable

Zalando has implemented the recommendation.

(a) Justification for not implementing the recommendation: n.a.

(b) Alternative measure(s) taken to achieve compliance: n.a.

B.3 - Further strengthen established processes, increase the documentation standard and implement preventive and detective controls for transmission of relevant notices to Commission - Art. 16 (6)

Recommendation: *Management should consider to further strengthen the established processes to meet the defined internal benchmark for the maximum time frame, e.g. by increasing the level of automation and/or allocation of further resources to processing notices. Management should consider increasing the documentation standard for the decision-making process on received notifications to be more comprehensible and transparent. Management should consider strengthening the overall completeness and accuracy of the notice mechanism by implementing preventive and detective controls and the transmission of relevant notices to the Commission*.

1. Measures to implement the operational recommendation

All measures to address the recommendations regarding notice processing times and the documentation standard for the decision-making process are comprehensively described in section B.2 1.

Furthermore, during the audit period in March 2026, Zalando established an automated system designed to monitor the transmission of decisions to the EU Transparency Database API. In the event of any transmission failure or anomaly, the system automatically logs the event and notifies the responsible technical engineering team to investigate and resolve the issue promptly. This automated safeguard prevents omitted entries, and maintains complete, accurate, and reliable notice reporting.

1.1 Planned measure(s)

The measures were already implemented in March 2026. No further measures are planned at this stage.

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

All measures are comprehensively described under B.2 1. and B.3 1.

(b) Timing for implementation: Mitigation already implemented

1.2 Measures taken since the end of the period on which the audit report is based

(a) Description of the measures:

All measures are comprehensively described under B.2 1. and B.3 1.

(b) Time when the measure(s) were implemented or are planned to be implemented: n.a.

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

(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:

While API connections can encounter transient network or schema errors, the implementation of the DSA Issues Log ensures that no failed transmission goes unnoticed or unaddressed.

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

2. Reasons for not implementing the recommendation, if applicable

Zalando has implemented the recommendations.

(a) Justification for not implementing the recommendation: n.a.

(b) Alternative measure(s) taken to achieve compliance: n.a.

B.4 - Integration of legal remedies into statements of reason - Art. 17 (1)

Recommendation: *As the previously used semi-manual solution has since been replaced by an automated tooling solution, management should continue to rely on the new ticketing system to minimize human error and support consistent, comprehensible, and transparent documentation of the provision of statements of reasons*.

1. Measures to implement the operational recommendation

Zalando will continue to use its automated solution of communicating decisions made via the new Ticketing System.

1.1 Planned measure(s)

Since Zalando already implemented an automated solution to inform about decisions taken based on a received notice through the go-live of the Ticketing System, no further measures are planned at this stage.

(a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): n.a.
(b) Timing for implementation: n.a.

1.2 Measures taken since the end of the period on which the audit report is based

(a) Description of the measures: n.a.

(b) Time when the measure(s) were implemented or are planned to be implemented: n.a.

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

(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable: n.a.

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

2. Reasons for not implementing the recommendation, if applicable

Zalando has already implemented the recommendation.

(a) Justification for not implementing the recommendation: n.a.
(b) Alternative measure(s) taken to achieve compliance: n.a.

B.5 - Integration of legal remedies into statements of reason - Art. 17 (2)

Recommendation: *As the previously used semi-manual solution has since been replaced by an automated tooling solution, management should continue to rely on the new ticketing system to minimize human error and support consistent, comprehensible, and transparent documentation of the provision of statements of reasons*.

1. Measures to implement the operational recommendation

Zalando will continue to use its automated solution of communicating decisions made via the new Ticketing System.

1.1 Planned measure(s)

Since Zalando already implemented an automated solution to inform about decisions taken based on a received notice through the go-live of the Ticketing System, no further measures are planned at this stage.

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

(b) Timing for implementation: n.a.

1.2 Measures taken since the end of the period on which the audit report is based

(a) Description of the measures: n.a.

(b) Time when the measure(s) were implemented or are planned to be implemented: n.a.

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

(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable: n.a.

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

2. Reasons for not implementing the recommendation, if applicable

Zalando has already implemented the recommendation.

(a) Justification for not implementing the recommendation: n.a.

(b) Alternative measure(s) taken to achieve compliance: n.a.

B.6 - Integration of legal remedies into statements of reason - Art. 17 (3)

Recommendation: *As the previously used semi-manual solution has since been replaced by an automated tooling solution, management should continue to rely on the new ticketing system to minimize human error and support consistent, comprehensible, and transparent documentation of the provision of statements of reasons. Management should continue to use the new templates that have been implemented following the last audit.*

1. Measures to implement the operational recommendation

Zalando will continue to use its automated solution of communicating decisions made via the new Ticketing System. The decisions will be based on the templates that were successfully implemented in August 2025.

1.1 Planned measure(s)

Since Zalando already implemented an automated solution to inform about decisions taken, using the new decision templates, based on a received notice through the go-live of the Ticketing System, no further measures are planned at this stage.

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

(b) Timing for implementation: n.a.

1.2 Measures taken since the end of the period on which the audit report is based

(a) Description of the measures: n.a.

(b) Time when the measure(s) were implemented or are planned to be implemented: n.a.

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

(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable: n.a.

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

2. Reasons for not implementing the recommendation, if applicable

Zalando has already implemented the recommendation.

(a) Justification for not implementing the recommendation: n.a.

(b) Alternative measure(s) taken to achieve compliance: n.a.

B.7 Integration of legal remedies into statements of reason - Art. 17 (4)

Recommendation: *As the previously used semi-manual solution has since been replaced by an automated tooling solution, management should continue to rely on the new ticketing system to minimize human error and support consistent, comprehensible, and transparent documentation of the provision of statements of reasons. Management should continue to use the new templates that have been implemented following the last audit.*

1. Measures to implement the operational recommendation

Zalando will continue to use its automated solution of communicating decisions made via the Ticketing System. The decisions will be based on the templates that were successfully implemented in August 2025.

1.1 Planned measure(s)

Since Zalando already implemented an automated solution to inform about decisions taken, with the new decision templates, based on a received notice through the go-live of the Ticketing System, no further measures are planned at this stage.

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

(b) Timing for implementation: n.a.

1.2 Measures taken since the end of the period on which the audit report is based

(a) Description of the measures: n.a.

(b) Time when the measure(s) were implemented or are planned to be implemented: n.a.

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

(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable: n.a.

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

2. Reasons for not implementing the recommendation, if applicable

Zalando has already implemented the recommendation.

(a) Justification for not implementing the recommendation: n.a.

(b) Alternative measure(s) taken to achieve compliance: n.a.

B.8 - Further strengthen established processes and a system to further monitor the transmission of content moderation decisions - Art. 23 (4)

Recommendation: *Management should consider formalizing a recurring process to ensure that the analysis of reporters/notifiers is performed at least every six months, in line with the defined benchmark and the transparency reporting cycle. The performance of the analysis should be documented to evidence timely execution and any resulting follow-up actions*.

1. Measures to implement the operational recommendation

To address this recommendation, Zalando revised its suspension policy in August 2026 and formalized a recurring semi-annual review process to systematically analyze frequent reporters and misuse/offenders, directly aligning the execution of this review with our six-month transparency reporting cycle under the DSA. The Ticketing System now serves as the single source of truth for extracting, identifying, and tracking frequent notifiers and misuse patterns. Based on this centralized data, decisions regarding the potential suspension of services or notice processing are executed in strict accordance with newly defined internal benchmarks. Furthermore, all analyses, review outcomes, and resulting administrative or follow-up actions are systematically documented to ensure auditability and evidence of timely execution.

1.1 Planned measure(s)

The measures were already implemented in August 2026. No further measures are planned at this stage.

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

All measles are comprehensively described under B.8 1.

2) Timing for implementation: Mitigation already implemented

1.2 Measures taken since the end of the period on which the audit report is based

(a) Description of the measures:

Since the end of the audit period, Zalando formally established and integrated a recurring six-month review procedure directly into the workflow for preparing data for our DSA transparency reports.

This process leverages the Ticketing System as a single point of truth to aggregate data on notification volume, reporter behavior, and account activity. Through this centralized repository, we evaluate frequent reporters and manifest misuses against newly defined, standardized internal thresholds. Where these benchmarks are met, formal suspensions - either of the ability to submit notices or of the provision of services - are triggered and recorded. Every step of this bi-annual evaluation, along with the rationale for any follow-up enforcement actions, is documented in a dedicated worksheet to preserve a clear audit trail.

(b) Time when the measure(s) were implemented or are planned to be implemented: August 2026

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

(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:

These measures directly resolve the auditor's finding by replacing ad-hoc reviews with a formalized, semi-annual control cycle that is structurally bound to the regulatory transparency reporting schedule.

By anchoring the review to the transparency reporting pipeline, Zalando guarantees that the six-month execution timeframe is consistently met. Utilizing the Ticketing System as a single source of truth ensures data integrity, eliminating disjointed reporting and guaranteeing that all frequent notifiers or repeat offenders are accurately captured. Furthermore, applying objective internal benchmarks removes ambiguity from suspension decisions.

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

All measures are comprehensively described under B.8 1.

2. Reasons for not implementing the recommendation, if applicable

Zalando has already implemented the recommendation.

(a) Justification for not implementing the recommendation: n.a.

(b) Alternative measure(s) taken to achieve compliance: n.a.

B.9 - Further strengthen established processes and a system to further monitor the transmission of content moderation decisions - Art. 24 (5)

Recommendation: *Management should consider further strengthening the established processes, e.g. by increasing the level of automation and/or the implementation of preventive and detective controls on the transmitted moderation decisions. Further, management should consider establishing a system to further monitor the timely transmission of moderation decisions*.

1. Measures to implement the operational recommendation

The measures regarding controls to monitor the timely transmission of moderated decisions to the EU Transparency Database are comprehensively described in section B.3 1.

1.1 Planned measure(s)

The measures were already implemented in March 2026. No further measures are planned at this stage.

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

All measures are comprehensively described under B.3 1.

(b) Timing for implementation: Mitigation already implemented

1.2 Measures taken since the end of the period on which the audit report is based

All measures are comprehensively described under B.3.1.

(a) Description of the measures: n.a.

(b) Time when the measure(s) were implemented or are planned to be implemented: n.a.

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

(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable: n.a.

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

2. Reasons for not implementing the recommendation, if applicable

Zalando has implemented the recommendation.

(a) Justification for not implementing the recommendation: n.a.

(b) Alternative measure(s) taken to achieve compliance: n.a.

B.10 - Further strengthen established processes and a system to further monitor the transmission of content moderation decisions - Art. 32 (1)

Recommendation: *N/A - Zalando has established and implemented the new process for classification of illegal and dangerous products. No further recommendations on specific measures are required*.

1. Measures to implement the operational recommendation

Zalando revised its process regarding the classification of illegal and dangerous products in June 2025. No further recommendations were made.

1.1 Planned measure(s)

The process was revised and already implemented as described below. Since no recommendations were made, no further measures are planned.

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

(b) Timing for implementation: Mitigation already implemented

1.2 Measures taken since the end of the period on which the audit report is based

(a) Description of the measures:

Zalando revised its operational process, which now clearly defines the specific circumstances under which a product is classified as illegal or dangerous and subsequently triggers mandatory customer communications. This enhanced classification process has been operational and actively utilized by the relevant Product Safety team since June 2026 to ensure consistent, risk-based decision-making.

(b) Time when the measure(s) were implemented or are planned to be implemented: June 2026

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

(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:

The revised process provides a standardized definition of product illegality and dangerousness under Art. 32(1) DSA. By providing this enhanced operational framework, the measure further enables the Product Safety team to consistently identify qualifying risks and automatically trigger comprehensive, timely customer notifications containing all required information.

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

2. Reasons for not implementing the recommendation, if applicable
n.a.- No recommendation was made by the auditors.

(a) Justification for not implementing the recommendation: n.a.

(b) Alternative measure(s) taken to achieve compliance: n.a.

B.11 - Further strengthen established processes and a system to further monitor the transmission of content moderation decisions - Art. 40 (4)

Recommendation: *Management should consider the implementation of preventive and detective controls on information/ mechanisms published on Zalando's interfaces*.

1. Measures to implement the operational recommendation

Zalando will implement a recurring control framework to continuously ensure the availability and technical functionality of the dedicated contact email address published in our imprint for regulatory communications. Specifically, we will establish monthly manual controls executed by designated compliance personnel. These checks verify that the contact address remains correctly displayed across all localized imprints

1.1 Planned measure(s)

Zalando is formalizing a monthly manual control framework to continuously verify across web and mobile interfaces that the email address is accurately displayed, active, and that incoming communications are reliably routed to internal handling queues.

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

Establish robust preventive and detective controls ensuring the dedicated imprint contact email remains continuously accessible, correctly displayed, and technically functional across all localized Zalando interfaces.

1. Design and document the formal monthly testing protocol within the Internal Control System framework.
2. Interface Verification: Perform monthly visual spot-checks across localized website and app imprints of Zalando SE to verify correct rendering and hyperlinking of the contact email.

(b) Timing for implementation: November 2026

1.2 Measures taken since the end of the period on which the audit report is based

(a) Description of the measures: n.a.

(b) Time when the measure(s) were implemented or are planned to be implemented: n.a.

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

(d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable: n.a.

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

All measures are comprehensively described under B.11 1.1

2. Reasons for not implementing the recommendation, if applicable

Zalando intends to implement the recommendation.

(a) Justification for not implementing the recommendation: n.a.

(b) Alternative measure(s) taken to achieve compliance: n.a.

C. Follow-up to the operational recommendations concerning audited commitments undertaken by the audited provider pursuant to the codes of conduct referred to in Articles 45 and 46 of Regulation (EU) 2022/2065 and the crisis protocols referred to in Article 48 of Regulation (EU) 2022/2065

n.a.

As confirmed in the Audit Report, auditors did not perform assurance procedures on the audited service'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 service to comply with such Articles did not exist during the examination period.

C.1 - n.a.

1. Measures to implement the operational recommendation

1.1 Planned measure(s)

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

(b) Timing for implementation: n.a.

2.2 Measures taken since the end of the period on which the audit report is based

(a) Description of the measure(s): n.a.

(b) Time when the measure(s) were implemented or are planned to be implemented: n.a.

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

(d) Explanation of how the measure(s) implement the recommendations from the audit report effectively: n.a.

2. Reasons for not implementing the recommendation, if applicable

(a) Justification for not implementing the recommendation: n.a.

(b) Alternative measure(s) taken to achieve compliance: n.a.

D. Any other information the audited provider wishes to convey

n.a.

24 September 2026

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