



Zalando SE

DSA Audit Implementation Report
September 2024



Introduction to the DSA Audit Implementation Report related to Zalando SE

September 2024

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. All online intermediaries falling in the scope of the DSA and offering their services in the EU, whether they are established in the EU or outside, have to comply with these rules. The DSA also establishes a new category of "Very Large Online Platforms" (VLOPs) and "Very Large Online Search Engines" (VLOSEs), which are subject to independent audits to assess compliance with most obligations of the DSA at least once a year. Zalando SE (**Zalando**) was designated by the European Commission as a VLOP on 25 April 2023.

Zalando operates a hybrid business model focusing on fashion and lifestyle products which comprises a retail business complemented by a partner business. In its retail business, Zalando offers its own content and products, with no storage or dissemination of third-party content. Therefore, this segment of Zalando's operations does not fall under the DSA. Zalando's partner business involves facilitating the sale of products provided by third-party partners. This includes making available product information, such as images and descriptions, which are partly provided by these partners. Due to its partner business, the European Commission considers Zalando as being within the scope of the DSA.

To fulfill its obligations under the DSA, Zalando mandated external auditors (Deloitte), who adopted the first Independent Practitioner's Assurance Report (**Audit Report**, see **Annex 1**) related to Zalando in accordance with Article 37 of the DSA on 23 August 2024. This DSA Audit Implementation Report (**Implementation Report**) relates to and was drafted by Zalando as a follow-up to the Audit Report, in accordance with Article 37(6) of the DSA.¹ The Audit Report came to the conclusion that there were 0 (no) obligations under the DSA that Zalando did not comply with. However, for five cases, only partial compliance could be demonstrated, and in two further cases in which Zalando complied with the obligations under the DSA, the auditors made recommendations. Section B below describes in detail how Zalando will implement the auditor's recommendations.

¹ It follows the template provided in the Commission Delegated Regulation (EU) 2024/436, Annex II.

Zalando SE - DSA Audit Implementation Report

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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	23 August 2024
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? <i>Yes/No (if “No”, indicate which obligations and commitments are covered in the audit report of reference)</i>	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 consider to further strengthen the established processes, e.g. by increasing the level of automation and/or the implementation of preventive and detective controls on the reported numbers.*

1. Measures to implement the operational recommendation

Zalando has established processes to track and collect all relevant information for its transparency reporting obligations under Art. 15(1) DSA. This includes a process to determine the number of notices received and actions taken in relation to the notice and action mechanism under Art. 16 DSA. These established processes will be further strengthened to ensure that the determined methodology is easier to comprehend and to verify also for independent third parties.

1.1 Planned measure(s)

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

In order to further strengthen the established processes and to reduce human error in the transmission and alignment of information and data points between the notice and action system and the information to be included in the transparency report, Zalando will establish a project team to evaluate and plan the implementation of an appropriate ticketing system to automate the processes. The design would include options for preventive and detective controls.

In order to further strengthen the established processes until the ticketing system is fully operational, Zalando will implement additional regular sanity checks on the established processes including a) API submissions failures, b) overdue notices and c) missing information on the notices and offer additional training sessions for all expert teams involved. Additionally, the change of the source logic (partner content vs. Zalando content) has already been initiated, to strengthen the methodology for the transparency report.

- (b) Timing for implementation:

Zalando has, as of the date of submission of this Implementation Report, already started to identify the responsible project team, which will evaluate and plan the implementation of an appropriate ticketing system. The initial meeting will be held at the latest by 15 November.

Additional training sessions for the established process will be held at the latest by 15 November 2024 and will be repeated regularly until the roll-out of the new ticketing system.

Regular sanity checks for the established process are planned to start in calendar week 39 (ie. the week of 23rd September 2024).

The timeline for the source logic change is still in technical assessment; however Zalando expects these changes to be completed before 15 November 2024.

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

All measures are comprehensively described under B.1 1.1.

- (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:

Zalando will review and, where required, amend its DSA internal control system after the solution for the ticketing system has been developed.

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.

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 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.*

1. Measures to implement the operational recommendation

Zalando has established processes to carry out and to track the decision-making process for notices received via the notice and action mechanism required by Art. 16 DSA. This includes processes for transmitting responses regarding the decision taken to notifiers. Due to the novel nature of the legislation, the short implementation period and the relatively short period of time the DSA processes have been in place, these processes are not yet fully automated. Measures to reduce human error will be implemented.

1.1 Planned measure(s)

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

In order to further strengthen the established processes and to reduce human error in the transmission and alignment of information and data points between the notice and action system and the information to be included in the transparency report, Zalando will establish a project team to evaluate and plan the implementation of an appropriate ticketing system to automate the processes. The design would include automated controls and monitoring options on response times.

Until the ticketing system is fully operational, Zalando will implement additional regular sanity checks on the established processes, including monitoring of overdue notices.

- (b) Timing for implementation:

Zalando has, as of the date of submission of this Implementation Report, already started to identify the responsible project team, which will evaluate and plan the implementation of an appropriate ticketing system. The initial meeting will be held at the latest by 15 November 2024.

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

- (a) Description of the measures:

Additionally, to improve the time to answer respective notices, Zalando has already implemented improvements in the notice and action form, as for the majority of categories Zalando now asks notifiers to provide more details via the free-text which enables the expert teams a more comprehensive understanding of the submitted reports

and to review the concern in a shorter time frame.

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

The changes were implemented on 19 August 2024.

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

Due to the recent implementation of the measure, the results of the improvements still need to be assessed.

- (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 measure is meant as an improvement to increase responsiveness to notices until the ticketing system is operational.

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

Zalando will review and, where required, amend its DSA internal control system after the solution for the ticketing system has been developed.

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.

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 an 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 to increase the documentation standard for the decision-making process on received notifications to be more comprehensible and transparent.

Management should consider to strengthen the overall completeness and accuracy of the notice mechanism by implementing preventive and detective controls on the worksheet and the transmission of relevant notices to the Commission.

1. Measures to implement the operational recommendation

Zalando has established processes for carrying out the decision-making process for notices received via the notice and action mechanism required by Art. 16 DSA. This includes processes for transmitting statements of reasons to the Commission via the Transparency Database. Due to the novel nature of the legislation, the short implementation period and the relatively short period of time the DSA processes have been in place, these processes are not yet fully automated. This also resulted in delayed submission or the documentation not always reflecting the fact that notices have been transmitted to the Commission correctly and in time.

1.1 Planned measure(s)

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

In order to further strengthen the established processes and to reduce human error in the transmission and alignment of information and data points between the notice and action system and the information to be included in the transparency report, Zalando will establish a project team to evaluate and plan the implementation of an appropriate ticketing system to automate the processes. The design would include automated controls and monitoring options on transmission towards the Transparency Database.

Until the ticketing system is fully operational, Zalando will implement additional regular sanity checks on the established processes including API submission failures. Additionally, Zalando will organise training sessions for the established process for all expert teams involved.

- (b) Timing for implementation:

Zalando has, as of the date of submission of this Implementation Report, already started to identify the responsible project team, which will evaluate and plan the implementation of an appropriate ticketing system. The initial meeting will be held at the latest by 15 November 2024.

Additional training sessions will be held at the latest by 15 November 2024 and will be repeated regularly until the roll-out of the new ticketing system.

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 1.1.

- (a) Description of the measures:
- (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:

Zalando will review and, where required, amend its DSA internal control system after the solution for the ticketing system has been developed.

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.

B.4 - Enable tracking of suspicions of criminal offences and implement a functionality to mark a ticket for processing and monitoring purposes - Art. 18(1)

Recommendation: *Management should consider to implement a system which enables tracking further submission and processing of suspicions of criminal offences to the Compliance Department within the notice and action mechanism.*

Management should also consider to implement a functionality within the ticket system and case handling system (whistle blowing system) to mark a ticket/ case as e.g. "DSA relevant"/ "suspicion of criminal offence" for processing and monitoring purposes.

1. Measures to implement the operational recommendation

Zalando has a system in place to submit and process suspicions of criminal offences. This existing system was further strengthened by enhancing the tracking mechanisms as recommended under the Audit Report.

1.1 Planned measure(s)

The measures have already been implemented and no further measures are planned at this stage. Please refer to section B.4 1.2 below for details.

- (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:

Zalando implemented a mechanism to track the further submission and processing of suspicions of criminal offences to the Compliance Department by amending its internal processing tools.

In addition, Zalando implemented a functionality to its Whistleblowing and case handling system to mark a ticket/case as "DSA relevant" for processing and monitoring purposes. This also allows respective filtering for reporting purposes.

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

These measures were implemented on 11 July 2024 and 2 August 2024, respectively.

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

Due to the internal nature of the implemented measures, no external resources are available.

- (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 implemented measures in our view fully implement the recommendations from the Audit Report. This allows seamless tracking of the processing of suspicions of criminal offences as well as the seamless processing and monitoring of tickets and cases with DSA relevance as recommended.

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

With regard to this measure, we do not see a need to adjust the DSA internal control system.

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

Recommendation: *Management should consider to further strengthen 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 to establish a system to further monitor the timely transmission of moderation decisions.*

1. Measures to implement the operational recommendation

Zalando has established processes both with regard to the submission and processing of notices under the notice and action mechanism as well as with regard to transparency reporting via the Transparency Database by the Commission. Due to the novel nature of the legislation, the short implementation period and the relatively short period of time the DSA processes have been in place, these processes are not yet fully automated. This also resulted in delayed submission or the documentation not always reflecting the fact that notices have been transmitted to the Commission correctly and in time. It may happen that decision-making processes for certain notices require further investigations and therefore more time until the statements of reasons can be transmitted to the Commission. Zalando will review how the established processes can be further automated.

1.1 Planned measure(s)

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

In order to further strengthen the established processes and to reduce human error in the transmission of notices to the Transparency Database of the Commission and the respective documentation, Zalando will establish a project team to evaluate and plan the implementation of an appropriate ticketing system.

- (b) Timing for implementation:

Zalando has, as of the date of submission of this Implementation Report, already started to identify the responsible project team, which will evaluate and plan the implementation of an appropriate ticketing system. The initial meeting will be held at the latest by 15 November 2024.

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

All measures are comprehensively described under B5 1.1.

- (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:

Zalando will review and, where required, amend its DSA internal control system after the solution for the ticketing system has been developed.

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.

B.6 - Evaluate the level of detail regarding the information on the relative importance of main parameters within the terms and conditions - Art. 27(2)

Recommendation: *Management should consider evaluating the setup of the terms and conditions, including the level of transparency provided regarding the relative importance of each parameter, depending on the methods used. In our opinion, this should also reflect the current implementation status of the recommendation systems.*

1. Measures to implement the operational recommendation

Zalando provides substantive information on the main parameters used in its recommender systems as well as the criteria which are most significant in determining the suggested information and the reasons for the relative importance of those main parameters on its user interface next to each recommender system to make it directly accessible for the recipient of the service as well as within the terms and conditions. In order to address the respective recommendation in the audit report, a working group will be established in order to evaluate how to further elaborate this information.

1.1 Planned measure(s)

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

Zalando will establish a working group to evaluate how the information on the main parameters used in recommender systems will be supplemented by clarifying details particularly with regard to the reasons for the relative importance of the main parameters used in the recommender systems. The purpose of the working group is to i) decide on adjustments of the terms and conditions and ii) on a process on how to keep the information on the main parameters used in recommender systems up to date in order to reflect the current status of the recommender systems continuously.

- (b) Timing for implementation:

Zalando has, as of the date of submission of this Implementation Report, already started to identify the responsible working group members, which will evaluate how to best present this information and the status of the recommender systems to the recipients of the service. The initial meeting will be held at the latest by 7 October 2024.

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

All measures are comprehensively described under B6 1.1.

- (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:

With regard to this measure, we do not see a need to adjust the DSA internal control system.

2. Reasons for not implementing the recommendation, if applicable

Zalando intends to implement the recommendation.

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

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

B.7 - Determine and report the average monthly number of users for each member state in the transparency report - Art. 42(3)

Recommendation: *Management should consider to elaborate feasible ways to determine the average monthly number of users for each member state and report this number in the transparency report. The derivation of the average monthly number of users should be sufficiently documented and accompanied by process controls.*

1. Measures to implement the operational recommendation

Zalando has drafted its first two transparency reports on the basis of the draft template provided by the European Commission. The average monthly number of active recipients of the service for each member state was not clearly indicated in this draft template, which resulted in the publication of the transparency report without the overall number of average monthly active recipients of the service being broken down to a member state level. Zalando will address this for the next transparency report and transparency reports going forward. The reported numbers per member state level will follow the same approach applied for the publication of the overall number of average monthly active recipients of the service.

1.1 Planned measure(s)

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

Zalando will i) report the average monthly number of active users for each EU member state starting from our next transparency report onwards and ii) internally document the calculation method. Ahead of the due date of the transparency reporting, Zalando's data analytics teams have already started to and will further evaluate a feasible calculation method to determine the respective numbers per member state.

- (b) Timing for implementation:

Measures will be implemented before the next transparency report due by 25 October 2024, in order to report the respective numbers in that transparency report.

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

All measures are comprehensively described under B7 1.1.

- (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:

Zalando will carry out a control on whether the change has been effected upon publication of the next transparency report.

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.

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