Microsoft Bing's Digital Services Act (DSA) Report

June 1, 2024 to May 31, 2025

Deloitte.

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Independent Accountant's Report

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Scope

We were engaged by Microsoft Corporation to examine the assertion ("Assertion") of Microsoft Ireland Operations Limited, its affiliates, and its subsidiaries ("audited provider" or "Microsoft"), included in Appendix 1, regarding in-scope services and features identified by management for Bing's ("audited service") compliance with all applicable obligations (the "Subject Matter") in aggregate and each applicable obligation individually, referred to in Article 37(1)(a) of European Union Regulation 2022/2065 of the European Parliament and the Council (the "Act") (the "Specified Requirements") during the period from June 1, 2024 through May 31, 2025 (the "Examination Period"). Our responsibility is to express an opinion on the audited service's compliance with the Specified Requirements based on conducting our examination in accordance with our professional standards. Unless referenced otherwise, each obligation is defined at the sub-article level of the Specified Requirements.

We did not perform procedures on the audited service's compliance with codes of conduct and crisis protocols referred to in Article 37(1)(b) of the Act and Annex I of the Delegated Regulations because the requirement for the audited service to comply with such articles did not exist during the Examination Period. Accordingly, we do not express an opinion, conclusion, or any form of assurance on these articles.

Additionally, the information included in the audited provider's separately provided Audit Implementation Report is presented by the audited provider to provide additional information. Such information has not been subject to the procedures applied in our examination, and accordingly, we do not express an opinion, conclusion, or any form of assurance on it.

Microsoft's responsibilities

The management of the audited provider is responsible for:

- Determining the applicability of all obligations and each obligation in the Act during the Examination Period;
- Identifying which Bing services and features are in scope or out of scope for the Specified Requirements;
- Complying with the Specified Requirements by designing, implementing, and maintaining the audited service's system and manual processes (and related controls) to comply with the Act;
- Selecting the Specified Requirements, making interpretations, and developing benchmarks, as needed, to implement the Specified Requirements;
- Evaluating and monitoring Bing's compliance with the Specified Requirements;
- Its Assertion of compliance with the Specified Requirements; and
- Having a reasonable basis for its Assertion;

This responsibility includes establishing and maintaining internal controls, maintaining adequate records, and making estimates relevant to the preparation of its Assertion 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.

Our responsibilities and procedures performed

Our responsibility is to:

- Plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, the audited service complies with the Specified Requirements;
- Form an independent opinion on whether the audited service complies with the Specified Requirements based on the procedures we have performed and the evidence we have obtained; and
- Express our opinion to the audited provider.

For additional responsibilities of Microsoft and Deloitte & Touche LLP (hereafter referred to as D&T), see Appendix 4 for the engagement statement of work executed on March 21, 2025.

We conducted our examination in accordance with the *International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* ("ISAE 3000 (Revised)"), the attestation standards established by the American Institute of Certified Public Accountants ("AICPA"), Section III and IV of the Commission Delegated Regulation (EU) 2024/436, 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") dated October 20, 2023 and the terms of reference for this examination as agreed with Microsoft on March 21, 2025. Those standards require that we plan and perform our examination to obtain reasonable assurance about whether Bing complied, in all material respects, with the Specified Requirements referenced in the Independent Accountant's Report. The nature, timing, and extent of the selected procedures depend on our judgment, including our assessment of the risks of material noncompliance, whether due to fraud or error. We believe the evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination included the following procedures, among others:

- 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 Act, including obtaining an understanding of the internal control environment relevant to our examination, but not for the purpose of expressing an opinion on the effectiveness of the audited provider's internal control;
- Identifying and assessing the risks of whether compliance with the Specified Requirements is incomplete or inaccurate, whether due to fraud or error, and designing and performing further assurance procedures responsive to those risks; and
- Obtaining assurance evidence that is sufficient and appropriate to provide a basis for our opinion.

We collected evidence to assess Bing's compliance with the Specified Requirements during the Examination Period from June 1, 2024 through May 31, 2025.

Our independence and quality management

We are required to be independent of Microsoft and to meet our other ethical responsibilities, as applicable, for examination engagements set forth in the Preface: Applicable to All Members and Part 1 – Members in Public Practice of the Code of Professional Conduct established by the AICPA and other relevant ethical requirements required for our engagement.

We also applied the International Standard on Quality Management 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements, and the AICPA's quality management standards, which require that we design, implement, and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Furthermore, Appendix 6 includes our attestation that the auditing organization complies with the obligations laid down in Article 37(3), points (a), (b), and (c).

Description of additional information on each of the applicable audit obligations

The opinion; criteria, materiality thresholds, procedures, 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 examined (if applicable) or conclusion not reached; and other relevant observations and findings associated with our examination of the obligations are included in Appendix 1. Additionally, our summary of risk analysis under Article 9 of the Act, including our assessment of inherent, control, and detection risk for each obligation, is included in Appendix 5. See Appendix 2 for a listing of obligations not subjected to procedures since they were not applicable during the Examination Period.

Inherent limitations

The services in the digital sector and the types of practices relating to these services can change quickly and significantly. Therefore, projections of any evaluation to future periods are subject to the risk that the entity'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 Subject Matter 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, including benchmarks, can result in materially different measurements, and the precision of various measurement techniques may also vary.

Our examination was limited to certain aspects of Bing's algorithmic systems, as required by Regulation (EU) 2022/2065. Furthermore, algorithms may not consistently operate as intended or at an appropriate level of precision. Because of their nature and inherent limitations, algorithms may introduce biases in the human programmer, resulting in repeated errors or favoring certain results or outputs by the model in favor of certain results. Accordingly, we do not express an opinion or other form of assurance on the design, operation, and monitoring of the algorithmic systems.

It is inherently judgmental to perform risk assessments, including the identification of systemic risks. Risk assessments are often conducted at a specific point in time and may not capture the dynamic nature of risks. Because the identification of systemic risks relies on known risks and expert judgment, the identification of systemic risks may not account for new or unprecedented events for which there is limited or no historical information.

Emphasis of certain matters

Applying the Specified Requirements requires the audited service to develop benchmarks and interpret obligations, including certain terminology. We deemed these benchmarks and interpretations necessary for report users to make decisions, and they are described in Appendix 1 for applicable obligations.

We are not responsible for the audited provider’s interpretations of, or compliance with, laws, statutes, and regulations (outside of the Specified Requirements) applicable to Microsoft in the jurisdictions within which Microsoft operates, including the determination of which obligations are applicable to the audited service. Accordingly, we do not express an opinion or other form of assurance on the audited provider’s compliance or legal determinations.

Our examination included understanding and assessing certain internal controls. Because of their nature and inherent limitations, controls may not prevent, detect, or correct all errors or fraud that may be considered relevant. Furthermore, the projection of any evaluations of effectiveness to future periods is subject to the risk that internal controls may become inadequate because of changes in conditions, that the degree of compliance with such internal controls may deteriorate, or that changes made to the system or internal controls, or the failure to make needed changes to the system or internal controls, may alter the validity of such evaluations.

Opinion

Under Article 37(4)(g) of the Act, the conclusions on compliance with the Specified Requirements, individually and in the aggregate, must be phrased as Positive, Positive with Comments, or Negative. Article 8(8) of the Delegated Regulation requires an explanation for individual Specified Requirements where an opinion could not be reached.

Basis for qualified opinion

Our examination disclosed material noncompliance with certain Specified Requirements applicable to Bing during the Examination Period. These instances of noncompliance are marked as **Negative** within Appendix 1 due to Bing partially complying with **2** out of the **44** Specified Requirements.

Qualified opinion

In our opinion, except for the effects and possible effects of the matters referenced above and further described below, Bing complied with the Specified Requirements, in the aggregate, during the Examination Period, in all material respects. This opinion equates to a **Negative** conclusion under Article 37(4)(g) of the Act.

Conclusions on each applicable individual obligation

For conclusions on each of the applicable obligations, see Appendix 1. We were unable to obtain sufficient evidence to conclude regarding an individual applicable obligation during the Examination Period, which is identified and described in Appendix 1.

Restricted use

This report is intended solely for the information and use of Microsoft, 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 audited service's 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.

Deloitte & Touche LLP

August 25, 2025

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Management of Microsoft Bing's Assertion

For the period from June 1, 2024 through May 31, 2025

We, as members of the management of Microsoft, are responsible for determining the applicability of all obligations in aggregate and each applicable obligation individually, referred to in Article 37(1)(a) of the European Union Regulation 2022/2065 of the European Parliament and of the Council (the "Act") (the "Specified Requirements") during the period from June 1, 2024 through May 31, 2025 (the "Examination Period"). Management is responsible for Bing's compliance with the Specified Requirements, and for identifying which Bing services and features are in scope or out of scope for the Specified Requirements. In addition, management selects or develops the criteria and benchmarks, which management believes provide an objective basis for measuring and reporting on the Specified Requirements. The criteria 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").

Without providing legal opinion, management asserts the following:

- Bing in-scope services and features for the Specified Requirements include Answers, Autosuggest and Related Suggestions, Image, Video, Image Creator from Bing, and Bing Gen AI powered search. In addition, on October 1, 2024 Microsoft formally transitioned Copilot in Bing to redirect to a separate service, Microsoft Copilot. As such, Copilot in Bing was in scope only for the period from June 1, 2024 through September 30, until the product separation. Further, Bing out of scope services and features include Maps, Shopping, News, Travel, Translate, Discover Feed, Real Estate, and Advertisements (with the exception of Article 39).
- Bing determined that **44** Specified Requirements are applicable throughout the Examination Period.
- Bing complied with **41** of the Specified Requirements throughout the Examination Period. These are indicated with a **Positive** conclusion in Appendix 1.
- Bing did not comply with **two** Specified Requirements during the Examination Period. These are indicated with a **Negative** conclusion in Appendix 1.
- Bing complied with **one** of the Specified Requirements throughout the Examination Period, however, Bing was unable to provide sufficient evidence to demonstrate compliance with the Specified Requirement throughout the Examination Period. This is indicated as a **Disclaimer** in Appendix 1.
- Certain Specified Requirements either did not exist or were not applicable to Bing during the Examination Period. These are indicated as **out of scope** obligations in Appendix 2 of the Independent Practitioner's Assurance Report.

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

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

Appendix 1 of the Independent Accountant's Report for Microsoft Bing 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 Microsoft. These benchmarks clarify the requirements and align them with the requirement for suitable criteria as defined by AT-C Section 105 of the AICPA Attestation Standards. This dual approach aids in interpreting the regulatory text for Bing and is detailed in the tables within Appendix 1.

Sampling approach

A robust sampling methodology is employed that aligns with AICPA 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 regulatory responses. For Very Large Online Search Engines (VLOSEs), 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. The VLOSE'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.

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.

As part of the controls and substantive testing, we performed inquiries with management and detailed interviews with relevant personnel accompanied by other procedures noted below that are necessary to corroborate the information derived from the inquiry.

Allocation of responsibilities

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

Component	Responsibility
Audit criteria	Microsoft
Summary of controls, systems, and processes	Microsoft
Materiality threshold	Deloitte & Touche LLP
Procedures and Information relied upon	Deloitte & Touche LLP
Changes to audit procedures during the examination	Deloitte & Touche LLP
Conclusion on compliance	Deloitte & Touche LLP
Recommendations	Deloitte & Touche LLP
Recommended timeframe to implement specific measures	Deloitte & Touche LLP

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

Reliability of information produced by Microsoft

We performed procedures to evaluate whether the information provided by the audited provider, which includes (a) information in response to ad hoc requests from the auditing organization, and (b) information used in the execution of a control or a process, was sufficiently reliable for our purposes by obtaining evidence about the accuracy and completeness of such information and evaluating whether the information was sufficiently precise and detailed for our purposes.

Our procedures to evaluate whether this information was sufficiently reliable included procedures to address (a) the accuracy and completeness of source data, and (b) the creation and modification of applicable report logic and parameters. While these procedures were not specifically called out in the test procedures listed in this section, they were completed as a component of our testing to support the evaluation of whether or not the information is sufficiently precise and detailed for purposes of controls and substantive testing.

Summary of Audit Conclusions at the Obligation Level

The table below summarizes audit conclusions for in-scope obligations.

Note: DSA obligations under Sections 2, 3, 4, and 6 are not in scope. For additional information, please refer to Appendix 2.

Section 1	Section 5
11.1	24.2
11.2	24.3
11.3	34.1
12.1	34.2
12.2	34.3
14.1	35.1
14.2	36.1
14.4	37.1
14.5	37.2
14.6	37.3
15.1.a	37.4
15.1.c	37.6
15.1.d	38
15.1.e	39.1
	39.2
	39.3
	40.1
	40.3
	40.12
	41.1
	41.2
	41.3
	41.4
	41.5
	41.6
	41.7
	42.1
	42.3
	42.4
	42.5

Legend	
	Positive - Compliant
	Positive with Comments - Compliant
	Negative – Partial Compliance and Remediated
	Negative – Partial Compliance
	Negative – Non-Compliance
	Disclaimer of Opinion

Section 1: Provisions applicable to all providers of intermediary services

Article 11 DSA - Points of Contact for Member States' Authorities, the Commission, and the Board

Obligation:	Audit criteria:	Materiality threshold:
11.1	**Requirement:** Providers of intermediary services shall designate a single point of contact to enable them to communicate directly, by electronic means, with Member States' authorities, the Commission and the Board referred to in Article 61 for the application of this Regulation. **Benchmarks and Definitions:** • **Single point of contact:** The person, team, email address, or web page form which facilitates direct communication with the responsible person or team identified as the Point of Contact.	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
Microsoft maintains an "EU Digital Services Act information" webpage for Bing that provides information on the single point of contact to enable Member States' authorities, the Commission, and the Board to contact Bing. Bing maintains and monitors the shared mailbox where the Member States' authorities can communicate with Bing. At least once a year, management reviews the contact information for the single point of contact published on Bing's EU DSA information webpage.	1. Inspected Microsoft's EU Digital Services Act information webpage for Bing to ascertain whether management has designated a single point of contact to enable them to communicate directly, by electronic means, with Member States' authorities, the Commission, and the Board as referred to in Article 61 for the application of this Regulation. 2. Inspected the single point of contact shared mailbox to ascertain Bing restricted access to the mailbox to appropriate and authorized individuals through the owners and members of the email alias. Furthermore, ascertained that Bing monitored the mailbox so that no direct communication from Member States' authorities is missed. 3. Inspected the annual review performed by management over the single point of contact's information to ascertain that a single point of contact was designated and whether it was reviewed and approved by management.	1. Publicly available and accessible designated point of contact information through Microsoft's EU DSA information webpage for Bing 2. List of individuals with access to the point of contact's mailbox, through ownership or membership of the email alias 3. The annual review of Microsoft's EU DSA information webpage for Bing, performed by management during the Examination Period

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 11.1 during the Examination Period, in all material respects.

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

Obligation:	Audit criteria:	Materiality threshold:
11.2	**Requirement:** Providers of intermediary services shall make public the information necessary to easily identify and communicate with their single points of contact. That information shall be easily accessible, and shall be kept up to date. **Benchmarks and Definitions:** • **Easily identify**: Bing used the information published to the following publicly available and discoverable web pages as a benchmark for determining whether the relevant information could be easily identified: – EU Digital Services Act information - Microsoft Support – Microsoft Services Agreement – Image Creator from Microsoft Designer - Terms of Use • **Single points of contact**: The person, team, email address, or web page form which facilitates direct communication with the responsible person or team identified as the Point of Contact. • **Easily accessible**: Bing used the examples listed in DSA Recital 43 as a benchmark to determine whether the relevant information was easily accessible.	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
Microsoft maintains an "EU Digital Services Act information" webpage for Bing that provides information on the single point of contact to enable Member States' authorities, the Commission, and the Board to contact Bing. At least once a year, management reviews the contact information for the single point of contact published on Bing's EU DSA information webpage.	1. Inspected Microsoft's EU DSA information webpage for Bing to ascertain whether Bing has designated a single point of contact and ascertained that it is publicly available and accessible through their webpage. 2. Inspected Microsoft's EU DSA information webpage for Bing to ascertain whether: • The designated single point of contact's information is listed and is publicly available to enable Member States' authorities, the Commission, and the Board to contact Bing. • Information on the webpage about the single point of contact was up-to-date, easy to identify, and easily accessible. • Bing has identified the official language(s) of the Member State in which Bing has its main establishment or where its legal representative resides or is established. 3. Inspected the annual review performed by management over the single point of contact's information to ascertain whether the review	1. Publicly available and accessible designated point of contact's information through Microsoft's EU DSA information webpage for Bing 2. The annual review of Microsoft's EU DSA information webpage for Bing, performed by management during the Examination Period

	included steps to confirm that the information is up to date and easily accessible.

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 11.2 during the Examination Period, in all material respects.

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

Obligation:	Audit criteria:	Materiality threshold:
11.3	**Requirement:** Providers of intermediary services shall specify in the information referred to in paragraph 2 the official language or languages of the Member States which, in addition to a language broadly understood by the largest possible number of Union citizens, can be used to communicate with their points of contact, and which shall include at least one of the official languages of the Member State in which the provider of intermediary services has its main establishment or where its legal representative resides or is established. **Benchmarks and Definitions:** • **Points of contact:** The person, team, email address, or web page form which facilitates direct communication with the responsible person or team identified as the Point of Contact.	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
The information for a single point of contact is publicly available on Microsoft "EU Digital Services Act information webpage" for Bing and specifies the languages that are available to communicate, including a language broadly understood by the largest possible number of Union citizens, and at least one official language of each Member State.	1. Inspected evidence of the annual review performed by management over the single point of contact's information to ascertain whether management reviews Microsoft's EU DSA information webpage for Bing, confirming the webpage specifies which languages are available to communicate with the single point of contact, including a language broadly understood by the largest possible number of Union citizens and at least one official language of each Member State. 2. Inspected the designated single point of contact's information on Microsoft's EU DSA information webpage for Bing to reperform management's review and to ascertain whether the Website specifies which languages are available to communicate with the single point of contact, including a language broadly understood by the largest possible number of Union citizens and at least one official language of each Member State.	1. Publicly available and accessible designated point of contact's information, through Microsoft's EU DSA information webpage for Bing 2. The annual review of Microsoft's EU DSA information webpage for Bing, performed by management during the Examination Period

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 11.3 during the Examination Period, in all material respects.

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

Article 12 DSA - Points of contact for recipients of the service

Obligation:	Audit criteria:	Materiality threshold:
12.1	**Requirement:** Providers of intermediary services shall designate a single point of contact to enable recipients of the service to communicate directly and rapidly with them, by electronic means and in a user-friendly manner, including by allowing recipients of the service to choose the means of communication, which shall not solely rely on automated tools. **Benchmarks and Definitions:** • **Single point of contact:** The person, team, email address, or web page form which facilitates direct communication with the responsible person or team identified as the Point of Contact. • **Directly and rapidly:** Straightforward in manner.	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
Microsoft maintains an "EU Digital Services Act information" webpage for Bing that provides information for a designated point of contact, enabling service recipients to communicate directly and rapidly with Bing in a user-friendly manner. Bing allows service recipients to choose a means of communication that does not solely rely on automated tools. Service recipients can communicate via a tool called "Bing Report a Concern Tool " and/or a "Feedback Channel" option published on the information page. Additionally, management reviews the contact information for the single point of contact published on Bing's EU DSA information webpage at least once a year.	1. Inspected Microsoft's EU DSA information webpage for Bing to ascertain whether Bing has designated a single point of contact to enable recipients of the service to communicate with Microsoft directly and rapidly. 2. Inspected sample tickets for both the "Report a Concern" tool and "Feedback Channel" option and successfully traced tickets from each tool to ascertain whether there are other means of contacting the single point of contact and whether it is monitored, user-friendly, and does not solely rely on automated tools. 3. Inspected management's annual review for the single point of contact's information, to ascertain whether the review included steps to confirm that the designated single point of contact information was publicly available, enabling the recipients of the service to communicate with Microsoft through electronic means that do not solely rely on automated tools. 4. Inspected Bing's EU DSA information webpage to ascertain whether Microsoft's EU DSA information webpage for Bing has been kept up to date throughout the Examination Period.	1. Microsoft's EU DSA information webpage, for Bing, that provides the recipients of the service with options to report a concern and/or provide feedback 2. "Report a Concern Tool" and "Feedback Channel" options on Bing's platform, which allow the recipients of the service to contact Bing through electronic means 3. Management's annual review of information regarding the Single Point of Contact for recipients of the service published to Microsoft's EU DSA information webpage for Bing

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 12.1 during the Examination Period, in all material respects.

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

Obligation:	Audit criteria:	Materiality threshold:
12.2	**Requirement:** In addition to the obligations provided under Directive 2000/31/EC, providers of intermediary services shall make public the information necessary for the recipients of the service in order to easily identify and communicate with their single points of contact. That information shall be easily accessible, and shall be kept up to date. **Benchmarks and Definitions:** • **Easily identify:** Bing used the information published to the following publicly available and discoverable web pages as a benchmark for determining whether the relevant information could be easily identified: 1. EU Digital Services Act information - Microsoft Support 2. Microsoft Services Agreement 3. Image Creator from Microsoft Designer - Terms of Use • **Single points of contact:** The person, team, email address, or web page form which facilitates direct communication with the responsible person or team identified as the Point of Contact. • **Easily accessible**: Bing used the examples listed in DSA Recital 43 as a benchmark to determine whether the relevant information was easily accessible.	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
Microsoft maintains an "EU Digital Services Act information" webpage that provides information on the designated point of contact's information to enable recipients of the service to communicate with Bing. In addition, Bing has other means for its users to communicated with Bing such as "Bing Report a Concern Tool " and/or "Feedback Channel" options. At least once a year, management reviews and signs off on the contact information of the single point of contact published on Microsoft's EU DSA webpage for Bing to confirm that the single point of contact for recipients of the service is easily identifiable, publicly available, easily accessible, and kept up to date.	1. Inspected the single point of contact's information on Microsoft's EU DSA information webpage for Bing and ascertained that Bing has made public the information necessary for the recipients of the service in order to easily identify and communicate with Bing's single point of contact and that the information is easily accessible. 2. Inspected management's annual review over the single point of contact's information to ascertain whether the review included steps to confirm the information over Single Point of Contact for recipients of the service is easily identifiable, publicly available, easily accessible, and kept up to date. In addition, inspected management tools and ticketing systems used as other means for its users to communicate with Bing. 3. Inspected Bing's EU DSA information webpage, to ascertain whether Microsoft's EU DSA information webpage for Bing has been kept up to date throughout the Examination Period.	1. Microsoft's EU DSA information webpage, for Bing, that provides the recipients of the service with options to report a concern and/or provide feedback 2. Management's annual review of information regarding the Single Point of Contact for recipients of the service published to Microsoft's EU DSA information webpage for Bing

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 12.2 during the Examination Period, in all material respects.

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

Article 14 DSA - Terms and conditions

Obligation:	Audit criteria:	Materiality threshold:
14.1	**Requirement:** Providers of intermediary services shall include information on any restrictions that they impose in relation to the use of their service in respect of information provided by the recipients of the service, in their terms and conditions. That information shall include information on any policies, procedures, measures and tools used for the purpose of content moderation, including algorithmic decision-making and human review, as well as the rules of procedure of their internal complaint handling system. It shall be set out in clear, plain, intelligible, user-friendly and unambiguous language, and shall be publicly available in an easily accessible and machine-readable format. **Benchmarks and Definitions:** • **Clear, plain, intelligible, user-friendly and unambiguous language:** Clear, and able to be understood broadly by reasonable users of the service, as determined through review by management. • **Easily accessible:** Bing used the examples listed in DSA Recital 43 as a benchmark to determine whether the relevant information was easily accessible. • **Machine-readable format:** Webpage is in a format that can be easily processed by a computer, such as in Hypertext Markup Language (HTML).	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
Annually, management reviews Microsoft's terms and conditions for Bing to check they include information on the restrictions to the use of the service, on content moderation policies and processes, and on the complaint handling system.	1. Observed Bing's website to ascertain whether Microsoft's terms and conditions for Bing are publicly available for the recipients of the service and include information on: • Restrictions to the use of the service. • Measures and tools used for the purpose of content moderation, including algorithmic decision-making and human reviews. • Rules of procedure for the internal complaint handling system. 2. Inspected management's periodic review of Microsoft's terms and conditions for Bing to ascertain whether the review included steps to test that: • The policies, procedures, measures, and tools used for the purpose of content moderation, including algorithmic decision-making and human review, as well as the rules of procedure of the internal complaint handling	1. Microsoft's terms and conditions for Bing 2. Log of changes to Microsoft's terms and conditions for Bing during the Examination Period 3. Management's annual review of Microsoft's terms and conditions for Bing

system, are included in the terms and conditions.
- The terms and conditions are publicly available in clear, plain, intelligible, user-friendly, and unambiguous language, in an easily accessible and machine-readable format.

3. Inspected a log of changes made to the terms and conditions to ascertain whether the updates were reviewed and approved by the appropriate individuals.

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 14.1 during the Examination Period, in all material respects.

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

Obligation:	Audit criteria:	Materiality threshold:
14.2	**Requirement:** Providers of intermediary services shall inform the recipients of the service of any significant change to the terms and conditions. **Benchmarks and Definitions:** • **Significant change:** Bing used the addition or removal of entire sections of the Microsoft Services Agreement (MSA) as a benchmark for what it would consider a significant change.	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
Recipients of the service are notified through Bing's services or by other means before significant changes are made, as determined by the Legal Team, to Microsoft's terms and conditions for Bing. Notifications are sent out via email, webpage notifications, and app notifications to all the recipients of the service, both verified and non-verified, in a timely manner, typically within 45 days prior to and 45 days after the publication of the new version of the terms.	1. Inspected Microsoft's terms and conditions for Bing to ascertain whether controls are in place to inform the recipients of the service of any significant change to Bing's terms and conditions. 2. Inspected a log of changes made to the terms and conditions to ascertain whether any significant changes were made during the Examination Period. For a sample, inspected evidence to ascertain that a notification was sent to inform the recipients of the service of the change for any significant change.	1. Microsoft's terms and conditions for Bing 2. Log of changes to Microsoft's terms and conditions for Bing during the Examination Period

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive with Comments – In our opinion, Bing complied with obligation 14.2 during the Examination Period, in all material respects. Although the audited obligation has been met, we noted the following:

The evaluation of whether a change is a significant change did not expand to include in-scope terms and conditions for Copilot and Image Creator, and only included the MSA itself.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
D&T recommends that Bing evaluate its definition of whether a change is a significant change, and the population of in-scope Terms & Conditions.	December 31, 2025

Obligation:	Audit criteria:	Materiality threshold:
14.4	**Requirement:** Providers of intermediary services shall act in a diligent, objective and proportionate manner in applying and enforcing the restrictions referred to in paragraph 1, with due regard to the rights and legitimate interests of all parties involved, including the fundamental rights of the 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. **Benchmarks and Definitions:** • **Diligent, objective and proportionate:** In a conscientious, balanced manner.	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
Annually, management reviews Microsoft's terms and conditions for Bing to check they include information on the restrictions to the use of the service, on content moderation policies and processes, and on the complaint handling system. Bing performs an annual Systemic Risk Assessment (SRA) over various risks including the risks to freedom of expression, freedom and pluralism of the media, and other fundamental rights and freedoms. The results of the risk assessment inform Bing's terms and conditions and its enforcement. Bing has several mechanisms in which recipients of the service can raise feedback or concerns around the search product. Dedicated operation teams review those requests, complaints, and feedback, following Microsoft's terms and conditions for Bing, in a diligent, objective, and proportionate manner. Any action item taken is reported back to the recipients of the service with a documented rationale of the action taken.	1. Observed Bing's website to ascertain whether Microsoft's terms and conditions for Bing are publicly available for the recipients of the service and include information to enforce the restrictions referred to in paragraph 1, as well as information on the fundamental rights of the 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, with due regard to the rights and legitimate interests of all parties. 2. Inspected management's periodic review of Microsoft's terms and conditions for Bing to ascertain whether the review included steps to test that Terms & Conditions were in compliance with paragraph 14.1 requirements. 3. Inspected evidence of Management's review of the system risk assessment to ascertain whether management aligned the contents of the assessment with the obligations of Article 14.4. 4. Inspected evidence that systemic risks were identified, analyzed, assessed, and mitigated, and that the SRA covered risks related to rights and legitimate interests, including the fundamental rights of the recipients of the service, such as the freedom of expression, freedom	1. Microsoft's terms and conditions for Bing 2. Management's annual review of Microsoft's terms and conditions for Bing 3. Bing's annual SRA report 4. Charter of Fundamental Rights of the European Union (see https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:12012P/TXT)

	and pluralism of the media, and other fundamental rights and freedoms as enshrined in the Charter.

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 14.4 during the Examination Period, in all material respects.

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

Obligation:	Audit criteria:	Materiality threshold:
14.5	**Requirement:** Providers of very large online platforms and of very large online search engines shall provide recipients of services with a concise, easily-accessible and machine-readable summary of the terms and conditions, including the available remedies and redress mechanisms, in clear and unambiguous language. **Benchmarks and Definitions:** • **Concise:** An overview which allows recipients of the service to quickly understand the main topics and easily determine what topics are included in the document. • **Easily-accessible:** Bing used the examples listed in DSA Recital 43 as a benchmark to determine whether the relevant information was easily accessible. • **Machine-readable:** Webpage is in a format that can be easily processed by a computer, such as in Hypertext Markup Language (HTML). • **Clear and unambiguous language:** Clear, and able to be understood broadly by reasonable users of the service, as determined through review by management.	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
Microsoft's terms and conditions for Bing are publicly accessible on its website, to be transparent with restrictions that they impose in their service for providers of intermediary services and to the recipients of the service. Annually, management reviews Microsoft's terms and conditions for Bing to evaluate if they are concise, easily-accessible, and summarized for recipients of the service in a machine-readable format, including providing available remedies and redress mechanisms in clear and unambiguous language.	1. Inspected Bing's website to ascertain whether Microsoft's terms and conditions for Bing are publicly available for recipients of the service and include a concise and easily-accessible summary of the terms and conditions in a machine-readable format, including the available remedies and redress mechanisms, in clear and unambiguous language. 2. Inspected management's periodic review of Microsoft's terms and conditions for Bing to ascertain whether the review included steps to test that Bing has provided the recipients of the service with a concise and easily-accessible summary of the terms and conditions in a machine-readable format, including the available remedies and redress mechanisms, in clear and unambiguous language. 3. Inspected updates made to Bing's terms and conditions to ascertain whether the updates were reviewed and approved by the appropriate individuals to ensure compliance with Article 14.5.	1. Microsoft's terms and conditions for Bing 2. Log of changes to Microsoft's terms and conditions for Bing during the Examination Period 3. Management's annual review of Microsoft's terms and conditions for Bing

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 14.5 during the Examination Period, in all material respects.

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

Obligation:	Audit criteria:	Materiality threshold:
14.6	**Requirement:** Very large online platforms and very large online search engines within the meaning of Article 33 shall publish their terms and conditions in the official languages of all the Member States in which they offer their services. **Benchmarks and Definitions:** • **Official languages of all the Member States:** The 24 official languages of the EU: Bulgarian, Croatian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Irish, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish, and Swedish.	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
Microsoft's terms and conditions for Bing are publicly available on its website in the 24 official languages of the 27 relevant EU Member States to be transparent with restrictions that they impose in their service for providers of intermediary services and to the recipients of the service. Annually, management reviews Microsoft's terms and conditions for Bing to check that they are published in the official languages of the 27 relevant EU Member States.	1. Inspected Microsoft Bing's website to ascertain whether Microsoft's terms and conditions for Bing are publicly available for recipients of the service and are published in 24 official languages of the 27 relevant EU Member States. 2. Inspected management's review of Microsoft's terms and conditions for Bing to ascertain whether the review included steps to test that Bing had published the terms and conditions in the 24 official languages of the 27 relevant EU Member States. 3. Inspected updates made to Microsoft's terms and conditions for Bing to ascertain whether the updates were reviewed and approved by the appropriate individuals. 4. Inspected the translated terms and conditions (for terms published in languages other than English) to ascertain that the translated terms materially aligned with original terms and conditions available in English.	1. Microsoft's terms and conditions for Bing 2. Management's annual review of Microsoft's terms and conditions for Bing 3. Microsoft's translated terms and conditions for Bing (for terms published in languages other than English)

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 14.6 during the Examination Period, in all material respects.

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

Article 15 DSA - Transparency reporting obligations for providers of intermediary services

Obligation:	Audit criteria:	Materiality threshold:
15.1.a	**Requirement:** Providers of intermediary services shall 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 they engaged in during the relevant period. Those reports shall include, in particular, information on the following, as applicable: a) for providers of intermediary services, the number of orders received from Member States' authorities including orders issued in accordance with Articles 9 and 10, categorised by the type of illegal content concerned, the Member State issuing the order, and the median time needed to inform the authority issuing the order, or any other authority specified in the order, of its receipt, and to give effect to the order; **Benchmarks and Definitions:** • **Machine-readable format:** Webpage is in a format that can be easily processed by a computer, such as in Hypertext Markup Language (HTML).	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
Before Bing's DSA Transparency Report is released to the public on a semi-annual basis, it undergoes multiple levels of review by appropriate personnel, including both the core working group and leadership group, to determine that the details outlined in 15.1.a are represented appropriately. Government Request Order (GRO) numbers are collected from multiple sources where the criteria established to extract the data have been baselined, approved, and tested. The numbers are then aggregated into a final number, which is reviewed and approved by the leadership teams, including Digital Safety Unit (DSU), Digital Trust & Safety (DigiTS), Bing Corporate, External and Legal Affairs (CELA), and Bing Product Management teams, before publication on the website.	1. Inspected the query criteria executed by Bing teams for calculating the number of GROs categorized, as required in the Digital Services Act (DSA) for the October 2024 and February 2025 Transparency Reports, to ascertain whether the criteria to extract GRO data have been baselined, approved, and tested by management. 2. Inspected the review and approval performed by the core working group in October 2024 and February 2025 to ascertain whether management reviewed the reports to check that they were accessible in a machine-readable format and were published semi-annually, complying with transparency standards. Further, inspected the review and sign-off logs to ascertain whether relevant leadership teams, including DSU, DigiTS, CELA, and BPM, had approved their sections of the report, and whether the required reviews had been completed prior to publication on the website. 3. Inspected various communication channels and databases such as the Bing mailbox and the intermediary	1. Query criteria for GROs reported in October 2024 and February 2025 Transparency Report 2. GRO data stored in upstream source systems for both October 2024 and February 2025 Transparency Report 3. Microsoft Bing Transparency Reports published in October 2024 and February 2025 4. Email communications and sign-offs between multiple teams, evidencing review 5. Storage location for Transparency Reports published in October 2024 and February 2025

databases, which collect and process the related numbers, to validate the handling and classification of GROs received from EU member states. Further, recalculated and traced the number of GROs reported in the Transparency Reports for October 2024 and February 2025 to ascertain whether the numbers agree with the GROs received and reported, and to assess the report's accuracy and completeness.

4. Evaluated controls over information systems supporting this obligation to understand their design and implementation.

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 15.1.a during the Examination Period, in all material respects.

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

Obligation:	Audit criteria:	Materiality threshold:
15.1.c	**Requirement:** Providers of intermediary services shall 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 they engaged in during the relevant period. Those reports shall include, in particular, information on the following, as applicable: c) for providers of intermediary services, meaningful and comprehensible information about the content moderation engaged in at the providers' own initiative, including the use of automated tools, the measures taken to provide training and assistance to persons in charge of content moderation, the number and type of measures taken that affect the availability, visibility and accessibility of information provided by the recipients of the service and the recipients' ability to provide information through the service, and other related restrictions of the service; the information reported shall be categorized by the type of illegal content or violation of the terms and conditions of the service provider, by the detection method and by the type of restriction applied. **Benchmarks and Definitions:** • **Machine-readable format:** Webpage is in a format that can be easily processed by a computer, such as in Hypertext Markup Language (HTML). • **Meaningful and comprehensible information**: Bing considers that the benchmark for this obligation is whether the items listed in Article 15.1 are all included in the report. • **Availability, visibility, and accessibility of information:** Bing considers that these terms are the same as those used in DSA Article 3, Definitions. Specifically, Article 3(t) which provides further explanation: "demotion, demonetization, disabling of access to, or removal therefore, or that affect the ability of the recipients of the service to provide that information, such as the termination or suspension of a recipient's account."	Not applicable

Summary of controls, systems, and processes:	Audit procedures[1]:	Information relied upon:
Before Bing's DSA Transparency Report is released to the public on a semi-annual basis, it undergoes multiple levels of review by appropriate personnel, including both the core working group and leadership group, to determine that the details outlined in 15.1.c are represented appropriately, and are complete and accurate. Digital Trust & Safety (DigiTS) collects data on content moderation initiated by Bing from multiple sources, using criteria that has been baselined, approved, and tested. DigiTS then aggregates the numbers into a final number, which is reviewed and approved by the leadership teams, including Digital Trust & Safety (DigiTS), Bing Corporate, External and Legal Affairs (CELA),	1. Inspected the query criteria executed by Bing teams for calculating the number of content moderation actions taken by Bing, as required in the Digital Services Act (DSA) for the October 2024 and February 2025 Transparency Reports, to ascertain whether the criteria to extract the data has been baselined, approved, and tested by management. 2. Inspected the review and approval performed by the core working group in February 2025 to ascertain whether management's review confirmed the reports were	1. Query criteria for the metrics on content moderation 2. Content moderation data stored in upstream source systems 3. Microsoft Bing Transparency Reports published in October 2024 and February 2025 4. Email communication and signoffs between multiple teams to signify approvals 5. Evidence of testing and approvals for changes to information systems supporting this obligation 6. Evidence that management reviewed user access to

[1] D&T audit procedures were limited to the Bing services and features defined as being in-scope (refer to page 6).

and Bing Product Management teams, before publication on the website.	accessible in a machine-readable format and were published semi-annually, complying with transparency standards. Further, inspected the review and sign-off logs to ascertain whether all relevant leadership teams had approved their sections of the report and required reviews were completed prior to publication on the website. 3. Inspected various communication channels and databases, such as intermediary databases, which collect and process the related numbers to validate the actions taken to moderate content in EU member states. Further, selected a sample of content moderation actions reported in the Transparency Reports for February 2025 and October 2024 and traced it to the source hashset to ascertain whether the actions reported were represented completely and accurately. 4. Evaluated controls over information systems supporting this obligation to understand their design and implementation.	information systems supporting this obligation periodically

Changes to audit procedures during the examination:

No changes

Conclusion:

Negative – In our opinion, except for the effects of the material noncompliance described in the following paragraph, Bing complied with obligation 15.1.c during the Examination Period in all material respects.

This partial compliance was the result of the lack of evidence retained regarding Transparency Reporting metrics for the Copilot service issued during the Examination Period, which prevented D&T from performing substantive testing over these Copilot metrics in accordance with obligation 15.1.c. Evidence was not retained over the recording of content moderation events related to Copilot service through the source systems.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
D&T recommends that Bing retains comprehensive audit evidence to demonstrate the completeness and accuracy of information reported in Transparency Reports.	December 31, 2025

Obligation:	Audit criteria:	Materiality threshold:
15.1.d	**Requirement:** Providers of intermediary services shall 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 they engaged in during the relevant period. Those reports shall include, in particular, information on the following, as applicable: d) for providers of intermediary services, the number of complaints received through the internal complaint-handling systems in accordance with the provider's terms and conditions and additionally, for providers of online platforms, in accordance with Article 20, the basis for those complaints, decisions taken in respect of those complaints, the median time needed for taking those decisions and the number of instances where those decisions were reversed. **Note**: The following portion of the requirement is not relevant to the VLOSE "and additionally, for providers of online platforms, in accordance with Article 20, the basis for those complaints, decisions taken in respect of those complaints, the median time needed for taking those decisions and the number of instances where those decisions were reversed". **Benchmarks and Definitions:** • **Machine-readable format:** Webpage is in a format that can be easily processed by a computer, such as in Hypertext Markup Language (HTML).	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
Before Bing's DSA Transparency Report is released to the public on a semi-annual basis, it undergoes multiple levels of review by appropriate personnel, including both the core working group and leadership group, to determine that the details outlined in 15.1.d are represented appropriately, and are complete and accurate. Appeals information is collected from multiple sources where the criteria established to extract the data has been approved and tested. The Digital Trust & Safety (DigiTS) team then aggregates the numbers into a final number, which is reviewed and approved by the leadership teams, including Digital Trust & Safety (DigiTS), Bing Corporate, External and Legal Affairs (CELA), and Bing Product Management teams, before publication on the website.	1. Inspected the query criteria executed by Bing teams for calculating the number of appeals as required in the Digital Services Act (DSA) for the October 2024 and February 2025 Transparency Reports, to ascertain whether the criteria to extract appeals data has been approved and tested by management. 2. Inspected the review and approval performed by the core working group in October 2024 and February 2025 to ascertain whether management's review confirmed the reports were accessible in a machine-readable format and were published semi-annually, complying with transparency standards. Further, D&T inspected the review and sign-off logs to ascertain whether all relevant leadership teams had approved their sections of the report and required reviews were completed prior to publication on the website.	1. Query criteria and data results for appeals 2. Appeals data stored in upstream source systems 3. Microsoft Bing Transparency Reports published in October 2024 and February 2025 4. Email communication and signoffs between multiple teams to signify approvals 5. Evidence of testing and approvals for changes to information systems supporting this obligation 6. Evidence that management reviewed user access to information systems supporting this obligation

3. Inspected various communication channels and databases, such as the intermediary databases that collect and maintain the appeal numbers, to validate the handling of appeals received from recipients of the service.

   Further, recalculated and traced the number of appeals on the Transparency Reports for October 2024 and February 2025 to ascertain whether the numbers agree to the appeals received and reported, and to confirm the reports' accuracy and completeness.

4. Evaluated controls over information systems supporting this obligation to understand their design and implementation.

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 15.1.d during the Examination Period, in all material respects.

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

Obligation:	Audit criteria:	Materiality threshold:
15.1.e	**Requirement:** Providers of intermediary services shall make publicly available, in a machine-readable format and an easily accessible manner, at least once a year, clear, easily comprehensible reports on any content moderation that they engaged in during the relevant period. Those reports shall include, in particular, information on the following, as applicable: 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. **Benchmarks and Definitions:** • **Machine-readable format:** Webpage is in a format that can be easily processed by a computer, such as in Hypertext Markup Language (HTML).	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
Before Bing's DSA Transparency Report is released to the public on a semi-annual basis, it undergoes multiple levels of review by appropriate personnel, including both the core working group and leadership group, to determine that the details outlined in 15.1.e are represented appropriately. Any use of automated means for content moderation within the Bing environment, 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, are documented within the DSA Transparency Report.	1. Inspected the DSA Transparency Reports published in October 2024 and February 2025 to ascertain whether the report described any automated means for 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. 2. Inspected the list of appeals received by Bing during the relevant transparency report period to ascertain whether there were appeals that would relate to a rate of error. As there were no appeals created for the content, the indicators of the accuracy of the automated means was high, and the possible rate of error of the automated means was low. 3. Evaluated controls over information systems supporting this obligation to understand their design and implementation.	1. Microsoft Bing Transparency Report published during October 2024 and February 2025 2. System-generated listing of appeals by users challenging automated content moderation decisions

Changes to audit procedures during the examination:
No changes

Conclusion:

Positive with Comments – In our opinion, Bing complied with obligation 15.1.e during the Examination Period, in all material respects. Although the audited obligation has been met, we noted the following:

While Bing implicitly provided the information on the indicators of the accuracy and the possible rate of error of automated means used for content moderation, Bing did not explicitly specify those indicators in either of the Microsoft Bing Transparency Reports issued during the Examination Period.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
D&T recommends that Bing more explicitly state, including the use of quantitative indicators, the accuracy and the possible rate of error of automated means used for content moderation in its Transparency Reports, to align with industry standards.	February 26, 2026

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

Bing is an online search engine, provisions for hosting services, including online platforms, are not applicable to Bing. As a result, Articles 16, 17, and 18 are not applicable to Bing.

Section 3: Additional provisions applicable to providers of online platforms

Bing is an online search engine, provisions for hosting services, including online platforms, are not applicable to Bing. As a result, Articles 19, 20, 21, 22, 23, 24 (1, 4-6), 25, 26, 27, and 28 are not applicable to Bing.

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

Bing does not allow consumers to conclude distance contracts with traders and Bing is an online search engine. As a result, Articles 29, 30, 31, and 32 are not applicable to Bing.

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

Article 24 DSA - Transparency reporting obligations for providers of online platforms

Obligation:	Audit criteria:	Materiality threshold:
24.2	**Requirement:** By 17 February 2023 and at least once every six months thereafter, providers shall publish for each online platform or online search engine, in a publicly available section of their 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 Article 33.3, where those delegated acts have been adopted. **Benchmarks and Definitions:** • None	Not applicable

Summary of controls, systems, and processes:	Audit procedures[1]:	Information relied upon:
Semi-annually, management reviews and approves the DSA Transparency Report to check that it specifies the 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 Article 33.3, where those delegated acts have been adopted. Once approved, management makes it publicly available in the DSA Transparency Report. Prior to the issuance of the DSA Transparency Report, management reviews and approves the logic and code used for the calculation of monthly active recipients of the service included in the Transparency Report.	1. Inspected the query criteria executed by Bing teams for calculating the number of Monthly Active Users (MAUs), as required in the Digital Services Act (DSA), for the October 2024 and February 2025 Transparency Reports, to ascertain whether the criteria to extract MAU data has been baselined, approved, and tested by management. 2. Inspected the review and approval performed by the core working group in February 2025 to ascertain whether management's review confirmed the reports were publicly accessible and were published semi-annually, complying with transparency standards. Further, D&T inspected the review and sign-off logs to ascertain whether all relevant leadership teams had approved their sections of the report and required reviews were completed prior to publication on the website. 3. Inspected data flow diagrams and configurations to understand the data transfer process involved in the calculation of MAUs. Further, D&T traced a sample of users from the source system through the intermediary databases to the final system; queried and recalculated the	1. Query for monthly active users 2. MAU data stored in upstream source systems 3. Microsoft Bing Transparency Reports published in October 2024 and February 2025 4. Email communication and signoffs between multiple teams 5. Evidence of testing and approvals for changes to information systems supporting this obligation 6. Evidence that management reviewed user access to information systems supporting this obligation periodically

[1] D&T audit procedures were limited to the Bing services and features defined as being in-scope (refer to page 6).

number of MAUs reported on the Transparency Reports for February 2025 and October 2024 to ascertain whether the numbers agree to the MAUs reported, and to confirm the reports' accuracy and completeness.

4. Evaluated controls over information systems supporting this obligation to understand their design and implementation.

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 24.2 during the Examination Period, in all material respects.

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

Obligation:	Audit criteria:	Materiality threshold:
24.3	**Requirement:** Providers of online platforms or of online search engines shall communicate to the Digital Services Coordinator (DSC) of establishment and the Commission, upon their request and without undue delay, the information referred to in paragraph 2, updated to the moment of such request. That Digital Services Coordinator or the Commission may require the provider of the online platform or of the online search engine to provide additional information as regards the calculation referred to in that paragraph, including explanations and substantiation in respect of the data used. That information shall not include personal data. **Benchmarks and Definitions:** • **Without undue delay:** Bing's benchmark for determining whether responses to regulator inquiries about its monthly active users are timely is the deadline listed by the regulator in its inquiry. • **Personal data:** Data directly identifying a specific person, as defined per GDPR Article 4.	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
Bing receives all requests from regulators around Monthly Active Users (MAUs) in its Single Point of Contact Outlook inbox and responds in a timely manner (i.e., by the date requested in the inquiry). Requests are tracked in a Single Point of Contact request tracking system.	1. Inspected both the Single Point of Contact mailbox and the Single Point of Contact tracking system to ascertain whether Bing received any inquiries for information regarding Average Monthly Active Users from the regulators during the Examination Period. Furthermore, ascertained that there were no instances of inquiries from the regulators during the Examination Period, and therefore, no responses were required from Bing.	1. Single Point of Contact Outlook inbox used for receiving and responding to regulator inquiries about MAUs 2. Single Point of Contact request tracking system used for tracking requests and responses to regulator inquiries about MAUs

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 24.3 during the Examination Period, in all material respects.

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

Article 34 DSA - Risk assessment

Obligation:	Audit criteria:	Materiality threshold:
34.1	**Requirement:** Providers of very large online platforms and of very large online search engines shall diligently identify, analyse and assess any systemic risks in the Union stemming from the design or functioning of their service and its related systems, including algorithmic systems, or from the use made of their services. They shall carry out the risk assessments by the date of application referred to in Article 33.6, second subparagraph, 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 pursuant to this Article. This risk assessment shall be specific to their services and proportionate to the systemic risks, taking into consideration their severity and probability, and shall include the following systemic risks: (a) the dissemination of illegal content through their 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, 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. **Benchmarks and Definitions:** • **Diligent and proportionate:** In a conscientious, balanced manner. • **Algorithmic systems:** Systems that rely on a structured set of rules or instructions designed to perform specific tasks or solve problems through automated processes (often personalized). • **Functionalities:** Operations that can be run on a computer or other electronic systems. • **Critical impact:** Significant, measurable impact that is substantial enough to affect the safety, security, and fundamental rights of users. • **Negative effects:** Potential or known harmful consequences or adverse impacts that may arise can hinder the exercise of fundamental rights as defined in the Charter of Fundamental Rights of the European Union (see https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:12012P/TXT). • **Personal data:** Data directly identifying a specific person as defined per GDPR Article 4.	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
Annually and as needed prior to launching changes or new features, the Digital Safety Unit delivers a report to the European Commission (EC) that identifies, analyzes, and assesses systemic risks in the Union stemming from the design or functioning of its service and its related systems, including algorithmic systems, or from the use made of its services. The Bing Compliance Oversight team has a process in place to determine whether a risk assessment is needed prior to the launch of changes or new features on Bing with a potential critical impact on systemic risks in the Union. Annually, prior to submission to the EC, the Head of Compliance Function reviews and approves the Systemic Risk Assessment (SRA) report to inspect that it is conducted in accordance with a suitable methodology, includes the relevant systemic risks, and identifies mitigations that address the risks.	1. Inspected the SRA and relevant supporting documents to ascertain whether the systemic risks are identified, analyzed, assessed, and mitigated. 2. Inspected evidence of how risks are ranked to ascertain whether ranking considers severity and probability (e.g., risk matrix). 3. Inspected and recalculated the ranking of inherent risk and residual risks to ascertain whether the numbers agree to risk ranking performed by management. 4. Inspected the SRA and supporting documents to ascertain whether management's assumptions were appropriate in relation to the risk assessment. 5. Inspected the SRA and supporting documents to ascertain whether systemic risks listed within the points (a) – (d) in Article 34.1 are included. 6. Inspected evidence to ascertain whether the requisite approvals were obtained in a timely manner in accordance with the requirement set in the DSA. 7. Inspected policies and processes describing the design and development of the SRA to ascertain whether report results are comprehensive and inclusive of the required stakeholders. 8. Inspected the Critical Impact Risk Assessment (CIRA) questionnaire to ascertain whether functionalities that are likely to have a critical impact on systemic risks in the points (a) – (d) in Article 34.1 are appropriately identified. 9. Inspected policies and processes around the assessment of features and functions of new products against risks identified in previous SRAs to ascertain whether novel new risks would be identified prior to the deployment of these features and	1. Bing's August 2024 SRA report 2. Email communication for SRA report review and approval 3. Critical Impact Risk Assessment (CIRA) documentation 4. Bing SRA Playbook 5. Working draft of the SRA with detailed stakeholder notes and comments

products, and that recurring risks are appropriately mitigated.

10. Inspected policies and processes for monitoring risks identified in the SRA to ascertain whether developments and evolution of risk would be addressed and reflected in the final SRA.
11. Inspected guidelines and publications published by the EC, including additional provisions as outlined in Article 13 of the Delegated Regulation.

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 34.1 during the Examination Period, in all material respects.

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

Obligation:	Audit criteria:	Materiality threshold:
34.2	**Requirement:** When conducting risk assessments, providers of very large online platforms and of very large online search engines shall take into account, in particular, whether and how the following factors influence any of the systemic risks referred to in paragraph 1: (a) the design of their recommender systems and any other relevant algorithmic system; (b) their content moderation systems; (c) the applicable terms and conditions and their enforcement; (d) systems for selecting and presenting advertisements; (e) data related practices of the provider. The assessments shall also analyse whether and how the risks pursuant to paragraph 1 are influenced by intentional manipulation of their 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 their terms and conditions. The assessment shall take into account specific regional or linguistic aspects, including when specific to a Member State. **Benchmarks and Definitions:** • **Algorithmic system:** A system that relies on structured set of rules or instructions designed to perform specific tasks or solve problems that provide outputs or results. • **Inauthentic use or automated exploitation of the service:** Use or other manipulation of the service by automated user accounts.	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
Annually and as needed prior to launching changes or new features, the Digital Safety Unit delivers a report to the European Commission (EC) that identifies, analyzes, and assesses systemic risks in the Union stemming from the design or functioning of its service and its related systems, including algorithmic systems, or from the use made of its services. Annually, prior to submission to the EC, the Head of Compliance Function reviews and approves the Systemic Risk Assessment (SRA) report to inspect that it is conducted in accordance with a suitable methodology, includes the relevant systemic risks, and identifies mitigations that address the risks.	1. Inspected the SRA to ascertain whether the systemic risks were assessed in consideration of the factors outlined in the points (a) – (e) in Article 34.2. 2. Inspected the SRA to ascertain whether the assessment addressed the intentional manipulation of the service, including by inauthentic use or automated exploitation of the service, as well as the amplification and potentially rapid and wide dissemination of illegal content and of information that is incompatible with their terms and conditions. 3. Inspected the SRA to ascertain whether the assessment addressed regional and linguistic considerations within EU member states and to confirm that the report was relevant across the Member States.	1. Bing's August 2024 SRA report 2. Email communication for SRA report review and approval 3. Critical Impact Risk Assessment (CIRA) documentation 4. Bing SRA Playbook 5. Working draft of the SRA with detailed stakeholder notes and comments

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 34.2 during the Examination Period, in all material respects.

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

Obligation:	Audit criteria:	Materiality threshold:
34.3	**Requirement:** Providers of very large online platforms and of very large online search engines shall preserve the supporting documents of the risk assessments for at least three years after the performance of risk assessments, and shall, upon request, communicate them to the Commission and to the Digital Services Coordinator of establishment. **Benchmarks and Definitions:** • **Upon request:** At the written direction of the Commission and the Digital Services Coordinator of establishment, through the established Single Point of Contact.	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
Annually and as needed prior to launching changes or new features, the Digital Safety Unit delivers a report to the European Commission (EC) that identifies, analyzes, and assesses systemic risks in the Union stemming from the design or functioning of its service and its related systems, including algorithmic systems, or from the use made of its services. For a minimum of three years after conducting an annual or ad hoc Systemic Risk Assessment (SRA), the Bing Compliance Oversight team maintains a SharePoint site with supporting documentation used for the assessment.	1. Inspected the repository where the SRA and supporting documentation are stored to ascertain that, to date, no records have been deleted, and that documentation is being retained consistent with the requirement to preserve records for at least three years after the performance of the risk assessments. 2. Inspected email communication to ascertain whether the final SRA report and its supporting documents were sent to the DSC.	1. Evidence of the repository where the SRA reports and supporting documentation are stored 2. Email communication for providing a copy of final SRA report to the DSC

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 34.3 during the Examination Period, in all material respects.

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

Article 35 DSA - Mitigation of risks

Obligation:	Audit criteria:	Materiality threshold:
35.1	**Requirement:** Providers of very large online platforms and of very large online search engines shall put in place reasonable, proportionate and effective mitigation measures, tailored to the specific systemic risks identified pursuant to Article 34, 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. **Benchmarks and Definitions:** • **Reasonable, proportionate, and effective mitigation measures:** Mitigation measures that are reasonable under the circumstances, proportionate to the nature of risks identified and ordinary usage of the service. • **Terms and conditions and their enforcement:** Defined in DSA Article 3(u). Enforcement is outlined in each Terms and Conditions: Microsoft Services Agreement, Image Creator from Designer Terms, and Copilot AI Experiences Terms.	Not applicable

- **Speed and quality of processing notices:** Standard time to act and action taken by Bing after Bing has received a report of illegal content.
- **Expeditious Removal:** Removed without unreasonable delay.
- **Disabling of access:** Limiting or removing access to a feature or service.
- **Illegal hate speech:** Per Council Framework Decision 2008/913/JHA: All conduct 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.
- **Cyber violence:** Online forms of violence, such as bullying, stalking or harassment.
- **Algorithmic systems:** Systems that rely on structured set of rules or instructions designed to perform specific tasks or solve problems that provide outputs or results.
- **Targeted measures:** Specific actions or interventions. (Article 35.1: Mitigation of risks).
- **Limiting or adjusting the presentation of advertisements:** Changing the type of advertisements or how they are shown to users of the service.

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
Annually, prior to submission to the European Commission (EC), the Head of Compliance Function reviews and approves the Systemic Risk Assessment (SRA) report to inspect that it is conducted in accordance with a suitable methodology, includes the relevant systemic risks, and identifies mitigations that address the risks. As needed, the Bing Compliance Oversight team establishes and tracks implementation of action plans to enhance mitigations as identified during the systemic risk assessment. Monthly, the Bing Trust and Safety team reviews trends in systemic risk on Bing with the Digital Safety Unit, the Bing Compliance Oversight team, and the Corporate, External, and Legal Affairs (CELA) team to monitor the effectiveness of mitigations and take action to address issues as appropriate.	1. Inspected the SRA and relevant supporting documents to ascertain that the systemic risks are identified, analyzed, assessed, and mitigated. 2. Inspected the SRA and relevant supporting documents to ascertain that all categories listed in points (a) – (k) in Article 35.1 are mapped to risk mitigation measures for SRA. 3. Inspected the SRA and relevant supporting documents to ascertain that the residual and inherent risk corroborate with a reduction in risk rating before and after mitigation measures, and that all risks are responded to, including the exercise of fundamental rights. 4. Inspected samples of mitigation measures that include categories listed in points (a) – (k) in Article 35.1 to ascertain that they were appropriately designed and executed. 5. Inspected meeting invites and minutes where regular updates on enhancing mitigation measures were discussed to ascertain that compliance officers are adequately involved in the risk assessment report and risk mitigation measures. 6. Inspected monthly meeting decks to ascertain that the effectiveness of mitigation measures was monitored and that issues were identified, tracked, and addressed.	1. Bing's annual SRA report 2. Internal tool to track and update risk mitigation actions 3. Meeting invites and minutes where regular updates on enhancing mitigation measures were discussed 4. Monthly meeting decks used to monitor risk metrics and assess the effectiveness of mitigation measures 5. Document summarizing the risk ranking scoring and rationale for each risk identified in the SRA

7. Inspected guidelines and publications published by the EC, including additional provisions as outlined in Article 14 of the Delegated Regulation.

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 35.1 during the Examination Period, in all material respects.

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

Article 36 DSA – Crisis response mechanism

Obligation:	Audit criteria:	Materiality threshold:
36.1	**Requirement:** Where a crisis occurs, the Commission, acting upon a recommendation of the Board may adopt a decision requiring one or more providers of very large online platforms or of very large online search engines to take one or more of the following actions: (a) assess whether, and if so to what extent and how, the functioning and use of their services significantly contribute to a serious threat as referred to in paragraph 2 or are likely to do so. (b) identify and apply specific, effective, and proportionate measures, such as any of those provided for in Article 35.1 or Article 48.2, to prevent, eliminate or limit any such contribution to the serious threat identified pursuant to point (a) of this paragraph. (c) report to the Commission by a certain date or at regular intervals specified in the decision, on the assessments referred to in point (a), on the precise content, implementation and qualitative and quantitative impact of the specific measures taken pursuant to point (b) and on any other issue related to those assessments or those measures, as specified in the decision. (d) When identifying and applying measures pursuant to point (b) of this paragraph, the service provider or providers shall take due account of the gravity of the serious threat referred to in paragraph 2, of the urgency of the measures and of the actual or potential implications for the rights and legitimate interests of all parties concerned, including the possible failure of the measures to respect the fundamental rights enshrined in the Charter. **Benchmarks and Definitions:** • **Crisis:** Where extraordinary circumstances lead to a serious threat to public security or public health in the Union or in significant parts of it as dictated by the EC. • **Significantly Contribute:** Plays a substantial role in amplifying, or sustaining the threat of crisis.	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
Bing maintains a documented process to assess whether the functioning and use of their services significantly contribute to a serious threat in the event of a Crisis. Bing maintains a documented process to identify and apply specific measures to prevent, eliminate or limit any such contribution to the serious threat in the event of a Crisis. Bing maintains a documented process to report to the Commission by a certain date or at regular intervals specified in the decision, on the assessments and impact of the specific measures taken and on any other issue related to those assessments or those measures in the event of a Crisis.	1. Inspected documented processes, relevant policies, and respective controls to evaluate whether Bing: • Had established and documented processes and a control specifically for crisis management. • Maintained policies and procedures that provided clear and actionable guidance for crisis response. • Implemented guidelines and a control to monitor their effectiveness in supporting an effective crisis management strategy.	1. The Digital Services Act (DSA) EC Crisis Response Process document obtained directly from Bing 2. The Bing DSA Crisis Inbox for communications received from the EC 3. Official Webpage of European Union for EU crisis events

- Confirmed compliance with specified requirements, identifying and addressing any non-compliance or gaps.

2. Inspected the Bing Crisis inbox, and ascertained that Bing received no communications from the EC during the Examination Period.
3. Performed internet searches over publicly available data on EU and EC crisis events and inspected the official webpage of the European Union during the Examination Period to corroborate that no crisis events occurred that would require Bing to act under Article 36. Further, ascertained that the sources used were official and current as of the end of the Examination Period. As a result, no relevant population was available to test this obligation.

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 36.1 during the Examination Period, in all material respects.

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

Article 37 DSA – Independent audit

Obligation:	Audit criteria:	Materiality threshold:
37.1	**Requirement:** Providers of very large online platforms and of very large online search engines shall be subject, at their own expense and at least once a year, to independent audits to assess compliance with the following: (e) the obligations set out in Chapter III. (f) any commitments undertaken pursuant to the codes of conduct referred to in Articles 45 and 46 and the crisis protocols referred to in Article 48. **Definitions and Benchmarks:** • None	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
On an annual basis, Bing completes an independent audit, at their own expense, to assess compliance with the obligations set out in Chapter III and the commitments made to codes of conduct and crisis protocols.	1. Inspected Bing's published DSA audit report and the Statement of Work (SOW) associated with the 2024 audit to ascertain whether an independent audit was completed at Bing's expense for the Examination Period covering August 25, 2023 – May 31, 2024. 2. Performed interviews with responsible individuals from Bing, gained an understanding of the design of policies and processes in place to comply with requirements, and inspected relevant audit evidence during the Examination Period.	1. 2024 Microsoft Bing DSA Audit Report 2. 2024 Statement of Work (SOW)

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 37.1 during the Examination Period, in all material respects.

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

Obligation:	Audit criteria:	Materiality threshold:
37.2	**Requirement:** Providers of very large online platforms and of very large online search engines shall afford the organisations carrying out the audits pursuant to this Article the cooperation and assistance necessary to enable them to conduct those audits 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. They shall refrain from hampering, unduly influencing or undermining the performance of the audit. Such audits shall ensure an adequate level of confidentiality and professional secrecy in respect of the information obtained from the providers of very large online platforms and of very large online search engines and third parties in the context of the audits, including after the termination of the audits. However, complying with that requirement shall not adversely affect the performance of the audits and other provisions of this Regulation, in particular those on transparency, supervision and enforcement. Where necessary for the purpose of the transparency reporting pursuant to Article 42.4, the audit report and the audit implementation report referred to in paragraphs 4 and 6 of this Article shall be accompanied with versions that do not contain any information that could reasonably be considered to be confidential. **Definitions and Benchmarks:** • **Timely manner:** Within agreed upon timeframes.	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
Bing has engaged D&T to carry out the audits pursuant to this Article and will provide the cooperation and assistance necessary to enable D&T to conduct those audits in an effective, efficient, and timely manner. Bing also provides D&T with access to all relevant data and premises, answers oral or written questions, and refrains from hampering, unduly influencing, or undermining the performance of the audit. The audits help ensure an adequate level of confidentiality and professional secrecy in respect to the information obtained from Bing and third parties, including after the audit completes. Where necessary for the purpose of the transparency reporting pursuant to Article 42.4, the audit report referred to in paragraphs 4 and 6 of this Article includes a redacted version that does not contain confidential information, and the Audit Implementation Report does not have any redactions as no confidential information is included.	1. Assessed the competency and authority of management to ascertain whether management was capable of providing access to relevant data and premises and answering oral or written questions to allow D&T to conduct the audit in an effective, efficient, and timely manner. 2. Requested audit evidence and observed Bing management's compliance to ascertain whether the cooperation and assistance provided allowed D&T to perform the audit in an effective, efficient, and timely manner, and if evidence and access to control owners was provided on a timely basis. 3. Performed testing of controls to ascertain whether management refrained from hampering, unduly influencing, or undermining the performance of the audit. 4. Obtained a signed Statement of Work (SOW) from the management outlining the level of confidentiality and professional secrecy in respect of the information obtained from Bing,	1. 2025 Statement of Work (SOW)

	including after the termination of the audit.

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 37.2 during the Examination Period, in all material respects.

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

Obligation:	Audit criteria:	Materiality threshold:
37.3	**Requirement:** Audits performed pursuant to paragraph 1 shall be performed by organisations which: (g) are independent from, and do not have any conflicts of interest with, the provider of very large online platforms or of very large online search engines concerned and any legal person connected to that provider; in particular: • have not provided non-audit services related to the matters audited to the provider of very large online platform or of very large online search engine concerned and to any legal person connected to that provider in the 12 months' period before the beginning of the audit and have committed to not providing them with such services in the 12 months' period after the completion of the audit. • have not provided auditing services pursuant to this Article to the provider of very large online platform or of very large online search engine concerned and any legal person connected to that provider during a period longer than 10 consecutive years. • are not performing the audit in return for fees which are contingent on the result of the audit. (h) have proven expertise in the area of risk management, technical competence and capabilities. (i) have proven objectivity and professional ethics, based in particular on adherence to codes of practice or appropriate standards. **Definitions and Benchmarks:** • None	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
As the auditing organization, D&T is required to be independent from Bing and free from conflicts of interest. The auditing organization is prohibited from providing non-audit services related to matters auditing for time periods outlined in the requirement. The auditing organization is required to have expertise in risk management, technical competence and capabilities, and maintain proven objectivity and professional ethics.	1. Inspected the 2024 Statement of Work (SOW) and 2024 audit report to ascertain whether the auditing organization has processes in place to remain independent from Bing in conducting the audit. 2. Inspected the independence matters in the 2024 Statement of Work (SOW) to ascertain whether the auditing organization has provided non-audit services for Bing or any legal person connected to Bing related to the matters audited in the 12-month period before the beginning of the audit, and commitments to not provide such services in the 12-month period after the completion of the audit. 3. Assessed the number of years the auditing organization has performed the DSA examination for Bing's service to ascertain whether the	1. 2024 Microsoft Bing DSA Audit Report 2. 2024 Bing DSA Audit Implementation Report 3. 2024 Statement of Work (SOW)

auditing organization has provided auditing services pursuant to the Article to Bing or any legal person connected to Bing for a consecutive period exceeding 10 consecutive years.

4. Inspected the 2024 Statement of Work (SOW) to assess whether the fees charged for the audit were contingent on the results of the audit.
5. Inspected the 2024 audit report and assessed the professional qualifications of the individuals who performed the audit to determine whether the auditing organization has the expertise and certifications that demonstrate proven expertise in the area of risk management, technical competence, and capabilities.
6. Inspected the 2024 audit report and inspected documents evidencing the auditing organization's procedures to ascertain whether objectivity and professional ethics were maintained.
7. Inspected evidence of Microsoft's Audit Committee approving the DSA audit services, acknowledging an independent accounting firm is required to perform services.

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 37.3 during the Examination Period, in all material respects.

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

Obligation:	Audit criteria:	Materiality threshold:
37.4	**Requirement:** Providers of very large online platforms and of very large online search engines shall ensure that the organisations that perform the audits establish an audit report for each audit. That report shall be substantiated, in writing, and shall include at least the following: (a) the name, address and the point of contact of the provider of the very large online platform or of the very large online search engine subject to the audit and the period covered. (b) the name and address of the organisation or organisations performing the audit. (c) a declaration of interests. (d) a description of the specific elements audited, and the methodology applied. (e) a description and a summary of the main findings drawn from the audit. (f) a list of the third parties consulted as part of the audit. (g) an audit opinion on whether the provider of the very large online platform or of the very large online search engine subject to the audit complied with the obligations and with the commitments referred to in paragraph 1, namely 'positive', 'positive with comments' or 'negative'. (h) where the audit opinion is not 'positive', operational recommendations on specific measures to achieve compliance and the recommended timeframe to achieve compliance. **Definitions and Benchmarks:** • None	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
Bing has engaged D&T to conduct the independent audit and to prepare a written audit report in accordance with the required elements. The written report includes contact details for Bing and D&T, declaration of interests, audit elements and methodologies, summary of findings, third party consultations, an audit opinion, and corresponding operational recommendations on specific measures to achieve compliance and the recommended timeframe to achieve compliance.	1. Inspected Bing's 2024 audit report to ascertain whether the audit report was written in accordance with stipulated requirements described in Article 37.4(a)-Article 37.4(h). 2. Inspected the audit report to ascertain the report contained an audit opinion that reflects an opinion around whether Bing complied with obligations and commitments. 3. Ascertained whether, for the obligations that had a conclusion other than 'Positive', the audit report included operational recommendations on specific measures to achieve compliance and the recommended timeframe to achieve compliance.	1. 2024 Microsoft Bing DSA Audit Report 2. 2024 Bing DSA Audit Implementation Report

Changes to audit procedures during the examination:
No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 37.4 during the Examination Period, in all material respects.

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

Obligation:	Audit criteria:	Materiality threshold:
37.6	**Requirement:** Providers of very large online platforms or of very large online search engines receiving an audit report that is not 'positive' shall take due account of the operational recommendations addressed to them with a view to take the necessary measures to implement them. They shall, within one month from receiving those recommendations, adopt an audit implementation report setting out those measures. Where they do not implement the operational recommendations, they shall justify in the audit implementation report the reasons for not doing so and set out any alternative measures that they have taken to address any instances of non-compliance identified. **Definitions and Benchmarks:** • None	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
Within one month of receiving an audit report that is not 'Positive', Bing has a process to publish an Audit Implementation Report in which operational recommendations concerning audited obligations set out in Chapter III. In the Audit Implementation Report, Bing includes details on planned measures to implement the operational recommendation and any implemented measures. In the event a recommendation is not implemented, Bing provides justification and any alternative measure(s) taken to achieve compliance.	1. Inspected the 2024 Audit Implementation Report submitted by Bing. 2. Ascertained whether for each obligation that had a conclusion other than 'Positive' in the 2024 DSA audit report, Bing included the obligation and operational recommendations in the 2024 Audit Implementation Report to set out corresponding measures.	1. 2024 Microsoft Bing DSA Audit Report 2. 2024 Bing DSA Audit Implementation Report

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 37.6 during the Examination Period, in all material respects.

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

Article 38 – Recommender systems

Obligation:	Audit criteria:	Materiality threshold:
38	**Requirement:** In addition to the requirements set out in Article 27, providers of very large online platforms and of very large online search engines that use recommender systems shall provide at least one option for each of their recommender systems which is not based on profiling as defined in Article 4, point (4), of Regulation (EU) 2016/679. **Benchmarks and Definitions:** • **Recommender system:** Fully or partially automated systems to suggest or prioritize in online interface specific information to recipients of the service, excluding advertising systems. Article 38 requires that those recommender systems that are based on profiling provide at least one option for each of their recommender systems which is not based on profiling. Profiling means any form of automated processing of personal data evaluating the personal aspects relating to a natural person, in particular to analyze or predict aspects concerning the data subject's performance at work, economic situation, health, personal preferences or interests, reliability or behavior, location, or movements, where it produces legal effects concerning him or her or similarly significantly affects him or her. Together this means that those recommender systems that use profiling are in scope. • **Profiling:** Per GDPR (General Data Protection Regulation): Any form of automated processing of personal data evaluating the personal aspects relating to a natural person, in particular to analyze or predict aspects concerning the data subject's performance at work, economic situation, health, personal preferences or interests, reliability or behavior, location or movements, where it produces legal effects concerning him or her or similarly significantly affects him or her.	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
Not applicable - Disclaimer of opinion	Not applicable - Disclaimer of opinion	Not applicable - Disclaimer of opinion

Changes to audit procedures during the examination:

A combination of control and substantive procedures was initially planned; however, during the audit we determined there was a limitation on the scope of our examination, as described below. As such, the planned procedures were not performed.

Conclusion:

Disclaimer – As described in the following paragraph, we have not obtained sufficient appropriate audit evidence to form a conclusion on the Bing compliance with obligation 38 during the Examination Period. Accordingly, we do not express an opinion on Bing's compliance with this obligation.

We were unable to express an opinion due to the following facts:

Sufficient audit evidence was not retained over the toggle functionality for end users to opt out of the Bing profiling-based recommender systems. As a result, we could not obtain reasonable assurance that the profiling-based recommender systems were operating as intended during the Examination Period.

As required by our professional standards, the paragraphs under each of the headings listed below and included in the Independent Practitioner's Assurance Report do not apply to this obligation:

- Our responsibilities and procedures performed
- Description of additional information on each of the applicable audit obligations and commitments

- Inherent limitations
- Emphasis of certain matters
- Opinion
- Basis for Qualified Opinion

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
D&T recommends retaining comprehensive audit evidence to demonstrate the functionality of the toggle feature for in-scope recommender systems.	December 31, 2025

Article 39 - Additional online advertising transparency

Obligation:	Audit criteria:	Materiality threshold:
39.1	**Requirement:** Providers of very large online platforms or of very large online search engines that present advertisements on their online interfaces shall compile and make publicly available in a specific section of their 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 paragraph 2, for the entire period during which they present an advertisement and until one year after the advertisement was presented for the last time on their online interfaces. They shall ensure that the repository does not contain any personal data of the recipients of the service to whom the advertisement was or could have been presented, and shall make reasonable efforts to ensure that the information is accurate and complete. **Benchmarks and Definitions:** • **Publicly Available:** Able to be accessed by the general public. • **Searchable**: In the context of the ad repository, data is available to the generable public and is organized in a way that enables users to query and retrieve information based on user input. • **Reliable Tool:** Bing used the following as a benchmark for tool reliability under Article 39.1: The service recipient is able to query the Ad Library for ads with 98% availability of that functionality across the Examination Period, any issues with downtime are resolved within 96 hours. • **Personal data:** Data directly identifying a specific person as defined per GDPR Article 4. • **Accurate and complete:** Including all relevant information without omissions or gaps, where the information is verifiable and reliable.	Not applicable

Summary of controls, systems, and processes:	Audit procedures[1]:	Information relied upon:
Bing's Ad Library provides access to query and retrieve Ads data that includes: • Advertisement content • Advertiser entity details • Paying entity details • Advertisement presentation period • Impressions number and their percentage distribution by country • Top targeting criteria Bing has automated job runs to pull relevant Ads information from Ads systems into the Ad Library. Monitoring is performed to validate the job is running as expected. Issues will be investigated and resolved in a timely manner. Annually, a sample of ads is traced from their source to the Ad Library to verify the complete and accurate transfer of Ad data. Any	1. Inspected the link to the Ad Library to ascertain that it is publicly available in a specific section of the online interface. 2. Inspected the Ad Library to ascertain that it is publicly available through an application programming interface. 3. Inspected the Ad Library through the online interface to ascertain that the search functionality allows for multicriteria queries. 4. Inspected the Ad Library through the application programming interface to ascertain that it allows for multicriteria queries.	1. Bing's repository for advertisements (the Ad Library) through the online interface and through the API 2. Code configurations to demonstrate that the data transfer from Bing's Ads systems to the Ad Library is complete and accurate 3. A sample of advertisements served in the EU on Bing's source systems to demonstrate that data is transferred to the Ad Library completely and accurately 4. Code configurations to demonstrate that the Ad Library retains information for at least one year after the advertisement was

[1] D&T audit procedures were limited to the Bing services and features defined as being in-scope (refer to page 6).

discrepancies found during this process are thoroughly investigated to confirm data integrity of the Ad Library.

Bing conducts an annual review of data elements stored within the Ads library database to ensure that personally identifiable information (PII) is not present. If PII is identified, management promptly removes it and performs an impact assessment.

Bing has an automated job configured to check the last shown date for an ad, to determine the need to continue including the ad and its related information in the Ad Library. The ad and related information is made available to users of the Ad Library User Interface (UI) for 1 year from the last impression date. Monitoring (via alerting) is performed to validate the job is running as expected. Issues are investigated and resolved in a timely manner.

5. Inspected the Ad Library to ascertain that it includes advertisements served across EU member states and that all countries are appropriately represented.
6. Inspected code configurations to ascertain whether the data transfer from Bing's Ads systems to the Ad Library is complete and accurate.
7. For a sample of advertisements served in the EU, inspected and traced the information referred to within paragraph 2 from the source systems to the Ad Library to ascertain whether the information included within the Ad Library is complete and accurate.
8. Inspected configurations in place to ascertain whether the Ad Library retains information for at least one year after the advertisement was presented for the last time.
9. Inspected a list of data elements stored within the Ad Library database to ascertain whether personal data of the recipients is not present.
10. For a sample of advertisements served in the EU, inspected the content captured in the Ad Library for the advertisements to ascertain whether personal data of the recipients is not present.

presented for the last time on their online interfaces

5. A list of all data elements stored within the Ad Library database
6. A sample of advertisements served in the EU within the Ad Library to demonstrate that they do not contain any personal data of the recipients of the service

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 39.1 during the Examination Period, in all material respects.

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

Obligation:	Audit criteria:	Materiality threshold:
39.2	**Requirement:** The 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 recipients of the service 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 the very large online platforms and identified pursuant to Article 26.2; (g) the total number of recipients of the service reached and, where applicable, aggregate numbers broken down by Member State for the group or groups of recipients that the advertisement specifically targeted. **Note**: The point (f) of the requirement is not relevant to the VLOSE. **Benchmarks and Definitions:** • None	Not applicable

Summary of controls, systems, and processes:	Audit procedures[1]:	Information relied upon:
Bing's Ad Library provides access to query and retrieve Ads data that includes: • Advertisement content • Advertiser entity details • Paying entity details • Advertisement presentation period • Impressions number and their percentage distribution by country • Top targeting criteria Annually, a sample of ads is traced from their source to the Ad Library to verify the complete and accurate transfer of Ad data. Any discrepancies found during this process are thoroughly investigated to confirm data integrity of the Ad Library. Bing has automated job runs to pull relevant Ads information from Ads systems into Ad Library. Monitoring is performed to validate the job is running as expected. Issues are investigated and resolved in a timely manner.	1. For a sample of advertisements served in the EU, inspected the Ad Library page to ascertain whether the Ad Library included all of the points (a) - (e) and (g) in Article 39.2. 2. For a sample of advertisements served in the EU, inspected the Ad Library page to ascertain whether the Ad Library included any ad targeting and exclusion criteria. 3. Inspected code configurations to ascertain whether the data transfer from Bing's Ads systems to the Ad Library is complete and accurate. 4. For a sample of advertisements served in the EU, inspected and traced the information referred to within paragraph 2 from the source systems to the Ad Library to ascertain whether the information	1. Bing's repository for advertisements (the Ad Library) through the online interface and through the API 2. A sample of advertisements served in the EU from Bing's Ad Library page to demonstrate that the repository included criteria (a) through (e) and (g) as required in Article 39.2 3. Code configurations to demonstrate that the data transfer from Bing's Ads systems to the Ad Library is complete and accurate 4. A sample of advertisements served in the EU on Bing's source systems to demonstrate that data is transferred to the Ad Library completely and accurately

[1] D&T audit procedures were limited to the Bing services and features defined as being in-scope (refer to page 6).

On a monthly basis, an automation compares the total impressions count, by country, between the source and the Ad Library. Any discrepancies identified are promptly investigated to ensure data accuracy and completeness.

included within the Ad Library is complete and accurate.

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 39.2 during the Examination Period, in all material respects.

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

Obligation:	Audit criteria:	Materiality threshold:
39.3	**Requirement:** As regards paragraph 2, points (a), (b) and (c), where a provider of very large online platform or of very large online search engine has removed or disabled access to a specific advertisement based on alleged illegality or incompatibility with its terms and conditions, the repository shall not include the information referred to in those points. In such case, the repository shall include, for the specific advertisement concerned, the information referred to in Article 17.3, points (a) to (e), or Article 9.2, point (a)(i), as applicable. **Benchmarks and Definitions:** • **Alleged illegality or incompatibility with its terms and conditions:** As it relates to Article 39.3 of the Digital Services Act (DSA), "Illegal Content " and "Incompatibility with Terms & Conditions" correlate to the definition of "egregious violations" under the Microsoft Advertising Editorial moderation process. • **Egregious violations:** For Microsoft Advertising, egregious violations are defined as violations that involve illegal content or activity, pose a threat to user safety or security, or degrade or impair the security of the services provided by Microsoft or its partners. These violations indicate an intent to misuse Microsoft Advertising's service in a fraudulent, harmful, or illegal manner.	Not applicable

Summary of controls, systems, and processes:	Audit procedures[1]:	Information relied upon:
Bing only serves ads with active campaigns and approved order status, supported by ongoing monitoring to identify and resolve exceptions. Automated configurations are in place to generate incident tickets when exceptions are detected. Directly Responsible Individuals (DRIs) within the Advertising team are notified of these exceptions, and ongoing manual monitoring is performed to resolve these exceptions. Additionally, Bing has automated configurations that detect and remove illegal advertisements from the Ad Library.	1. Inspected configurations that enforce the removal of ad content from the Ad Library. 2. For a sample of illegal advertisements served on Bing's platform in the EU, inspected evidence to ascertain: • that the advertisement was removed from the Ad Library and did not contain the following: – The content of the advertisement, including the name of the product, service, or brand and the subject matter of the advertisement. – The natural or legal person on whose behalf the advertisement is presented. – The natural or legal person who paid for the advertisement. • that the Ad Library included a statement of reason detailing the action taken on the information, its scope and duration, the reasons and process behind the decision	1. Bing's repository for advertisements through the online interface 2. Configurations that remove illegal advertisements from the Ad Library 3. Population of rejected advertisements served in the EU on Bing's platform 4. Evidence of sample rejected advertisements showing whether they are removed from the Ad Library 5. Evidence of sampled rejected advertisements showing whether a statement of reason is included in the Ad Library 6. Configurations that generate incident tickets 7. Population of incident tickets 8. Evidence of sampled incident tickets showing timely resolution

[1] D&T audit procedures were limited to the Bing services and features defined as being in-scope (refer to page 6).

(including any automated tools used), and, if relevant, the legal or contractual grounds and explanations for considering the content illegal or incompatible.

3. Evaluated controls over information systems supporting this obligation to understand their design and implementation.

Changes to audit procedures during the examination:

No changes

Conclusion:

Negative – In our opinion, except for the effects of the material noncompliance described in the following paragraph, Bing complied with obligation 39.3 during the Examination Period, in all material respects.

This partial compliance resulted from the fact that for 93% of samples of the rejected advertisements, Bing did not include a clear and specific explanation as to why the advertisement was considered illegal content or incompatible with the contract.

Recommendations on specific measures:	Recommended timeframe to implement specific measures:
D&T recommends that Bing remediate the process which led to the absence of a clear and specific explanation in the Ads Library regarding why the content is classified as illegal or contractually incompatible for a subset of ads deemed illegal.	December 31, 2025

Article 40 DSA – Data access and scrutiny

Obligation:	Audit criteria:	Materiality threshold:
40.1	**Requirement:** Providers of very large online platforms or of very large online search engines shall provide the Digital Services Coordinator of establishment or the 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 this Regulation. **Benchmarks and Definitions:** • None	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
Microsoft maintains the "Bing Qualified Researcher Program" portal, where the Digital Services Coordinator (DSC) of establishment can submit data access requests to Bing. Bing reviews these requests and responds within 15 business days with a decision. Once management determines a decision, access will be granted or denied based on the decision.	1. Inspected Bing's research resources webpage to ascertain whether Bing has a mechanism in place for the DSC to request access to the data, and that Bing reviews and responds to access requests within a reasonable period. 2. Inspected the list of data access requests and ascertained there were no requests from the DSC made during the Examination Period.	1. Open source and self-service research tools, which are publicly available and accessible through the Bing research resources webpage 2. Data access request form for Bing's Qualified Researcher Program 3. List of data access requests received from the DSC

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 40.1 during the Examination Period, in all material respects.

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

Obligation:	Audit criteria:	Materiality threshold:
40.3	**Requirement:** For the purposes of paragraph 1, providers of very large online platforms or of very large online search engines shall, at the request of either the Digital Service Coordinator of establishment or of the Commission, explain the design, the logic, the functioning, and the testing of their algorithmic systems, including their recommender systems. **Benchmarks and Definitions:** • None	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
Microsoft maintains the "Bing Qualified Researcher Program" portal, where the DSC can submit information and data access requests to Bing. Bing reviews these requests and responds within 15 business days with a decision. Once management determines a decision, access will be granted or denied based on the decision.	1. Inspected Bing's research resources webpage to ascertain whether Bing has a mechanism in place for the DSC to request information and data, and that Bing reviews and responds to access requests within a reasonable period. 2. Inspected the list of data access requests and ascertained there were no requests from the DSC made during the Examination Period.	1. Open source and self-service research tools, which are publicly available and accessible through the Bing research resources webpage 2. Data access request form for Bing's Qualified Researcher Program 3. List of data access requests received from the DSC

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 40.3 during the Examination Period, in all material respects.

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

Obligation:	Audit criteria:	Materiality threshold:
40.12	**Requirement:** Providers of very large online platforms or of very large online search engines shall give access without undue delay to data, including, where technically possible, to real-time data, provided that the data is publicly accessible in their online interface by researchers, including those affiliated to not for profit bodies, organisations and associations, who comply with the conditions set out in paragraph 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 Union pursuant to Article 34.1. **Benchmarks and Definitions:** • **Undue delay:** Bing used 15 days as a benchmark for providing data access in response to researcher requests.	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
Microsoft maintains open source and self-service research tools that provide access to the researchers to publicly accessible data. Microsoft maintains the "Bing Qualified Researcher Program" portal, where the DSC can submit information and data access requests to Bing. Bing reviews these requests and responds within 15 business days with a decision. Once management determines a decision, access will be granted or denied based on the decision.	1. Observed and inspected the Bing research resources webpage to ascertain whether Bing provides access to public data without undue delay to the researchers. 2. Inspected Bing's research resources webpage where researchers can submit data access requests to ascertain whether Bing has a mechanism in place for research to request access to the data, and that Bing reviews access requests and approves / denies access according to the conditions defined in Article 40.12. 3. Obtained a list of the DSA researcher access requests made during the Examination Period. For a sample of requests, obtained and inspected evidence to ascertain whether the following attributes were considered by management to grant / deny access, according to the conditions defined in Article 40.12: • The application is reviewed. • The response is sent to the applicant within 15 days with a decision date. • Management vets the applications to check that applicants would use the data solely for performing research that contributes to the detection, identification, and	1. Open source and self-service research tools, which are publicly available and accessible through the Bing research resources webpage 2. Data access request form for Bing's Qualified Researcher Program 3. List of data access requests received from researchers 4. Evidence of communication between researchers and management communicating decisions

understanding of systemic risks in the Union.

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 40.12 during the Examination Period, in all material respects.

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

Article 41 DSA - Compliance function

Obligation:	Audit criteria:	Materiality threshold:
41.1	**Requirement:** Providers of very large online platforms or of very large online search engines shall establish a Compliance Function, which is independent from their operational functions and composed of one or more compliance officers, including the head of the Compliance Function. That Compliance Function shall have sufficient authority, stature and resources, as well as access to the management body of the provider of the very large online platform or of the very large online search engine to monitor the compliance of that provider with this Regulation. **Benchmarks and Definitions:** • **Independent:** Bing used organizational reporting lines as a benchmark for determining the compliance function's independence from the operation of the Bing service. For these purposes, Bing considers teams or individuals who report to different corporate VP's/GM's to be independent of each other.	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
The DSA Board Committee ("Management Body") is responsible for the establishment of the Compliance Function, which is independent from the operational functions of Microsoft Ireland Operations Limited, to operationalize measures and monitor compliance with the DSA. The DSA Board Committee Charter sets out the key responsibilities of the DSA Compliance Function. The Head of DSA Compliance Function reports directly to the management body for the purposes of leading the DSA Compliance Function and DSA implementation risk. Annually, the DSA Board Committee of Microsoft Ireland Operations Limited reviews, updates as needed, and approves the Microsoft Ireland Operations Limited Digital Services Act Board Committee Charter and governance arrangements of the Digital Services Act Compliance Function.	1. Inspected the organizational structure, including the reporting lines of the DSA Compliance Function and the operational functions, to ascertain whether the DSA Compliance Function is independent of the operational functions, and has access to the management body. 2. Inspected the written resolution of the DSA Board Committee on the appointment of the DSA Head of Compliance and the Microsoft Ireland Operations Limited Digital Services Act Board Committee Charter to ascertain whether Bing has established a DSA Compliance Function that is independent of the operational functions of Microsoft Ireland Operations Limited, to monitor compliance with the DSA and have access to the management body. 3. Inspected the DSA Board Committee meeting minutes to ascertain that new compliance officers, including the new Head of Compliance function, were approved and appointed. 4. Inspected the email communication sent from the management body to the DSC and to the EC to ascertain	1. DSA Board Committee meeting minutes, including evidence of the annual review 2. Microsoft Ireland Operations Limited Digital Services Act Board Committee Charter 3. Bing's management body and Compliance Function organizational structure 4. Email communication from the management body to the DSC of establishment and to the EC confirming the appointment of the new Head of Compliance effective March 2025 5. Written resolution for the DSA Board Committee

that the Head of Compliance was appointed.

5. Inspected the DSA Board Committee meeting minutes to ascertain that the DSA Board Committee Charter and the changes in the DSA Compliance Function governance structure were reviewed and approved by the DSA Board Committee on an annual basis.

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 41.1 during the Examination Period, in all material respects.

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

Obligation:	Audit criteria:	Materiality threshold:
41.2	**Requirement:** The management body of the provider of the very large online platform or of the very large online search engine shall ensure that compliance officers have the professional qualifications, knowledge, experience and ability necessary to fulfil the tasks referred to in paragraph 3. The management body of the provider of the very large online platform or of the very large online search engine shall ensure that the head of the Compliance Function is an independent senior manager with distinct responsibility for the Compliance Function. The head of the Compliance Function shall report directly to the management body of the provider of the very large online platform or of the very large online search engine, and may raise concerns and warn that body where risks referred to in Article 34 or non-compliance with this Regulation affect or may affect the provider of the very large online platform or of the very large online search engine concerned, without prejudice to the responsibilities of the management body in its supervisory and managerial functions. The head of the Compliance Function shall not be removed without prior approval of the management body of the provider of the very large online platform or of the very large online search engine. **Benchmarks and Definitions:** • **Independent:** Bing used organizational reporting lines as a benchmark for determining the compliance function's independence from the operation of the Bing service. For these purposes, Bing considers teams or individuals who report to different corporate VP's/GM's to be independent of each other.	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
The DSA Board Committee is responsible for the establishment of the Compliance Function and the appointment of the Head of Compliance, who has distinct responsibility for the Compliance Function, and reports directly to the Committee. Prior to the appointment of each compliance officer, the DSA Board Committee evaluates the professional qualifications, knowledge, and experience of each compliance officer within the Compliance Function necessary to fulfil the tasks referred to in paragraph 3 of Article 41.2. The DSA Board Committee Charter sets out the key responsibilities of the DSA Compliance Function. The DSA Board Committee Charter sets out the roles and responsibilities of the DSA Board Committee and prohibits the removal of the Head of Compliance without the prior approval of DSA Board Committee. Annually, the DSA Board Committee of Microsoft Ireland Operations Limited reviews, updates as needed, and approves the Microsoft Ireland Operations Limited Digital Services Act Board	1. Inspected the organizational structure, including the reporting lines of the DSA Compliance Function and the operational functions, to ascertain whether the Head of the DSA Compliance Function is an independent senior manager. 2. Inspected the DSA Board Committee meeting minutes and Head of Compliance Report to ascertain whether management assessed the compliance officers' professional qualifications, knowledge, experience, and ability necessary to fulfil the tasks referred to in paragraph 3 of Article 41.2. 3. Inspected the Microsoft Ireland Operations Limited Digital Services Act Board Committee Charter to show that the Head of Compliance reports directly to the DSA Board Committee, has distinct	1. DSA Board Committee meeting minutes 2. Microsoft Ireland Operations Limited Digital Services Act Board Committee Charter 3. Bing's management body and Compliance Function organizational structure 4. Head of Compliance Report consisting of the experience and professional qualifications of the newly appointed Head of Compliance and compliance officer 5. Meeting agendas, invitations, and minutes for Bing DSA compliance bi-weekly meetings

Committee Charter and governance arrangements of the Digital Services Act Compliance Function.	responsibility for the Compliance Function, and cannot be removed without the prior approval of the DSA Board Committee. 4. Inspected the DSA Board Committee meeting minutes confirming the changes or updates to the Compliance Function organizational structure received appropriate approval from the management body. 5. Inspected the meeting invitations, attendee lists, and minutes of Bing DSA compliance bi-weekly meetings to ascertain the regular occurrence of bi-weekly compliance meetings, including agenda topics so that risks referred to in Article 34 are identified and reported on, and that the compliance officers are monitoring the compliance of Bing with its commitments. 6. Inspected the DSA Board Committee meeting minutes to ascertain that the DSA Board Committee Charter and the changes in the DSA Compliance Function governance structure were reviewed and approved by the DSA Board Committee on an annual basis.

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 41.2 during the Examination Period, in all material respects.

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

Obligation:	Audit criteria:	Materiality threshold:
41.3	**Requirement:** Compliance officers shall have the following tasks: (a) cooperating with the Digital Services Coordinator of establishment and the Commission for the purpose of this Regulation; (b) ensuring that all risks referred to in Article 34 are identified and properly reported on and that reasonable, proportionate and effective risk-mitigation measures are taken pursuant to Article 35; (c) organising and supervising the activities of the provider of the very large online platform or of the very large online search engine relating to the independent audit pursuant to Article 37; (d) informing and advising the management and employees of the provider of the very large online platform or of the very large online search engine about relevant obligations under this Regulation. (e) monitoring the compliance of the provider of the very large online platform or of the very large online search engine with its obligations under this Regulation; (f) where applicable, monitoring the compliance of the provider of the very large online platform or of the very large online search engine with commitments made under the codes of conduct pursuant to Articles 45 and 46 or the crisis protocols pursuant to Article 48. **Note**: The point (f) of the requirement is not relevant to the VLOSE. **Benchmarks and Definitions:** • **Properly reported:** Bing considers that the words "properly reported on" in DSA Article 41.3.b reference the risk assessment process (including the methodology employed, recording findings, preparation of the report, and supporting documentation). • **Reasonable, proportionate, and effective risk-mitigation measures:** Mitigation measures appropriate for the systemic risks identified pursuant to DSA Article 34 are tailored to the severity and likelihood of the identified risks and reasonably support in minimizing or mitigating such risks.	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
The Compliance Function mission letter sets out the key responsibilities of the Compliance Function, including: • Cooperating with the Digital Services Coordinator (DSC) of establishment and the Commission in relation to Bing's compliance with DSA, including by reporting on the measures that Bing has implemented to comply with applicable obligations in the DSA. • Ensuring that risks referred to in Article 34 are identified and reported, and that reasonable, proportionate, and effective risk-mitigation measures are taken pursuant to Article 35.	1. Inspected the annual review of the Bing EU DSA information webpage by the Head of Compliance to ascertain whether the contact information of the Single Point of Contact for Member States' authorities is published on the webpage for cooperation with the DSC of establishment and the Commission for the purpose of this Regulation. 2. Inspected the meeting invitations, attendee lists, and minutes of Bing DSA compliance bi-weekly meetings to confirm the regular occurrence of bi-weekly compliance meetings,	1. Annual review of the Bing EU DSA information webpage by the Head of Compliance 2. Meeting agendas, invitations, and minutes for Bing DSA compliance bi-weekly meetings 3. Bing DSA Compliance Function workshop and Bing DSA compliance training meeting invitations and attendance records, and training materials 4. Project timelines and email approvals by the Bing DSA compliance officers for the SRA

- Organizing and supervising the activities of Bing relating to the independent audit pursuant to Article 37.
- Informing and advising management and employees of Bing about relevant obligations under the DSA.
- Monitoring the compliance of Bing with its obligations under the DSA.
- Where applicable, monitoring the compliance of Bing with commitments made under the codes of conduct pursuant to Articles 45 and 46 or the crisis protocols pursuant to Article 48.

including agenda topics so that risks referred to in Article 34 are identified and reported on; that reasonable, proportionate, and effective risk-mitigation measures are taken pursuant to Article 35; that the compliance officers are supervising the activities of Bing in relation to the independent audit pursuant to Article 37, and monitoring the compliance of Bing with its obligations.

3. Inspected the list of required attendees for the Bing DSA Compliance Function workshop and Bing DSA compliance training and corresponding training materials, to ascertain whether the Compliance Functions involved in the process have been actively monitoring the training progress, the correct parties attended the trainings, and the training contents included relevant information pursuant to this article.
4. Inspected the project timelines and email approvals for the SRA report sent to the EC to evaluate how the compliance officers performed their tasks with respect to Article 41.3.b through 41.3.e and, where applicable, 41.3.f.
5. Inspected email communications from the compliance officers to the DSC of establishment and to the EC to ascertain that the DSA Compliance Function cooperated with the DSC and the Commission for the purpose of this Regulation.
6. Inspected the annual review of strategies and policies for managing, monitoring, and maintaining risks identified in the DSA to ascertain that the compliance officers are monitoring Bing's compliance with its obligations under this Regulation and, where applicable, are monitoring the Bing's compliance with commitments made under the codes of conduct pursuant to Articles 45 and 46 or the crisis protocols pursuant to Article 48.

report sent to the EC pursuant of Articles 34 and 35

5. Email communication from the compliance officers to the DSC of establishment and to the EC
6. Annual review of strategies and policies for managing, monitoring, and mitigating risks identified in the DSA

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 41.3 during the Examination Period, in all material respects.

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

Obligation:	Audit criteria:	Materiality threshold:
41.4	**Requirement:** Providers of very large online platforms or of very large online search engines shall communicate the name and contact details of the head of the Compliance Function to the Digital Services Coordinator of establishment and to the Commission. **Benchmarks and Definitions:** • None	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
Changes to the Head of the DSA Compliance Function are approved by the DSA Board Committee in a written resolution prior to the position being effective, and are communicated to the Digital Services Coordinator (DSC) of establishment and to the Commission.	1. Inspected the Digital Services Act Board Committee Charter to ascertain whether the process of communicating the name and contact details of the Head of Compliance to the DSC of establishment and to the Commission is in place. 2. Inspected the DSA Board Committee meeting minutes to ascertain whether the new Head of the DSA Compliance Function was approved by the DSA Board Committee. 3. Inspected email communication from the management body to ascertain that Microsoft properly communicated the new name and contact details of the Head of the Compliance Function to the DSC of establishment and to the Commission.	1. DSA Board Committee meeting minutes 2. Microsoft Ireland Operations Limited Digital Services Act Board Committee Charter 3. Bing's management body and Compliance Function organizational structure 4. Email communication from the management body to the DSC of establishment and to the EC confirming the appointment of the new Head of Compliance effective March 2025

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 41.4 during the Examination Period, in all material respects.

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

Obligation:	Audit criteria:	Materiality threshold:
41.5	**Requirement:** The management body of the provider of the very large online platform or of the very large online search engine shall define, oversee and be accountable for the implementation of the provider's governance arrangements that ensure the independence of the Compliance Function, including the division of responsibilities within the organisation of the provider of very large online platform or of very large online search engine, the prevention of conflicts of interest, and sound management of systemic risks identified pursuant to Article 34. **Benchmarks and Definitions:** • None	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
The DSA Board Committee Charter sets out the roles and responsibilities of the DSA Board Committee, which include defining, overseeing, and being accountable for the implementation of Bing's governance arrangements, to instill the independence of the Compliance Function, including the division of responsibilities within the organization, the prevention of conflicts of interest, and the sound management of systemic risks. Prior to the appointment of each compliance officer, the DSA Board Committee evaluates the professional qualifications, knowledge, and experience of each compliance officer within the Compliance Function necessary to fulfil the tasks referred to in paragraph 3 of Article 41.2. Any potential conflicts of interest are considered as part of this evaluation and resolved prior to the appointment of a compliance officer. Annually, the DSA Board Committee of Microsoft Ireland Operations Limited reviews, updates as needed, and approves the Microsoft Ireland Operations Limited Digital Services Act Board Committee Charter and governance arrangements of the Digital Services Act Compliance Function.	1. Inspected the Microsoft Ireland Operations Limited Digital Services Act Board Committee Charter to ascertain that the roles and responsibilities of the DSA Board Committee include defining, overseeing, and being accountable for the implementation of Bing's governance arrangements, instilling the independence of the Compliance Function, including the division of responsibilities within the organization, the prevention of conflicts of interest, and sound management of systemic risks. 2. Inspected the DSA Board Committee meeting minutes to ascertain that the DSA Board Committee Charter and the changes in the DSA Compliance Function governance structure were reviewed and approved by the DSA Board Committee on an annual basis. 3. Inspected the organizational structure, including the reporting lines of the DSA Compliance Function and the operational functions, to ascertain whether the DSA Compliance Function is independent of the operational functions.	1. DSA Board Committee meeting minutes, including evidence of the annual review 2. Microsoft Ireland Operations Limited Digital Services Act Board Committee Charter 3. Bing's management body and Compliance Function organizational structure

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 41.5 during the Examination Period, in all material respects.

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

Obligation:	Audit criteria:	Materiality threshold:
41.6	**Requirement:** The management body shall approve and review periodically, at least once a year, the strategies and policies for taking up, managing, monitoring and mitigating the risks identified pursuant to Article 34 to which the very large online platform or the very large online search engine is or might be exposed to. **Benchmarks and Definitions:** • None	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
The DSA Board Committee Charter sets out the roles and responsibilities of the DSA Board Committee, which include approving and reviewing periodically, at least annually, the strategies and policies taking up, managing, monitoring, and mitigating the risks identified pursuant to Article 34 to which the Company is or might be exposed to. The DSA Board Committee reviews and approves the Systemic Risk Assessment (SRA) report, which identifies risks pursuant to Article 34, prior to its delivery to the EC. As part of the review, the DSA Board Committee uses the identified risks to inform the strategies and policies for taking up, managing, monitoring, and mitigating those risks. Annually, the DSA Board Committee of Microsoft Ireland Operations Limited reviews, updates as needed, and approves the Microsoft Ireland Operations Limited Digital Services Act Board Committee Charter and governance arrangements of the Digital Services Act Compliance Function.	1. Inspected the Microsoft Ireland Operations Limited Digital Services Act Board Committee Charter to ascertain whether the roles and responsibilities of the DSA Board Committee include approving and reviewing, at least annually, the strategies and policies taking up, managing, monitoring, and mitigating the risks identified pursuant to Article 34 to which the Company is or might be exposed to. 2. Inspected the DSA Board Committee meeting minutes to ascertain whether the Head of DSA Compliance reported to the management body on the completion of the annual SRA. 3. Inspected the review and approval of the Bing SRA report by a member of the DSA Board Committee.	1. DSA Board Committee meeting minutes 2. Microsoft Ireland Operations Limited Digital Services Act Board Committee Charter 3. Bing's August 2024 SRA report 4. Email communication containing the review and approval of Bing's SRA

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 41.6 during the Examination Period, in all material respects.

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

Obligation:	Audit criteria:	Materiality threshold:
41.7	**Requirement:** The management body shall devote sufficient time to the consideration of the measures related to risk management. It shall be actively involved in the decisions related to risk management and shall ensure that adequate resources are allocated to the management of the risks identified in accordance with Article 34. **Benchmarks and Definitions:** • **Sufficient time:** Microsoft Ireland Operations Limited (service provider of Bing) established a benchmark of four Committee meetings per year, together with the fact that the Head of Compliance (HoC) presents at these meetings and has direct access to speak with the Committee and the MIOL Board of Directors as the HoC may deem necessary. • **Adequate resources:** The Bing Compliance Function included one or more full-time employees and a number of third parties (vendor organizations) with specific subject matter expertise who were engaged to augment the capabilities of the FTEs. This resourcing was reviewed with Bing's DSA management body (the MIOL DSA Board Committee).	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
The DSA Board Committee Charter sets out the roles and responsibilities of the DSA Board Committee, which include devoting sufficient time to the consideration of the measures related to risk management, being actively involved in the decisions related to risk management and ensuring that adequate resources are allocated to the management of the risks identified in accordance with Article 34 of the DSA. Annually, the DSA Board Committee of Microsoft Ireland Operations Limited reviews, updates as needed, and approves the Microsoft Ireland Operations Limited Digital Services Act Board Committee Charter and governance arrangements of the Digital Services Act Compliance Function.	1. Inspected the Microsoft Ireland Operations Limited Digital Services Act Board Committee Charter to ascertain that the roles and responsibilities of the DSA Board Committee include approving and reviewing, at least annually, the strategies and policies taking up, managing, monitoring, and mitigating the risks identified pursuant to Article 34 to which the Company is or might be exposed to. 2. Inspected the DSA Board Committee meeting minutes and Bing's SRA report to ascertain that the review and approval of the Bing SRA report was completed by a member of the DSA Board Committee. 3. Inspected the organizational structure to ascertain whether the management body had devoted adequate resources to the management of the risks identified in accordance with Article 34. 4. Inspected email communications from the DSA Committee members and DSA Board Committee meeting minutes to evidence management body's annual review and approval	1. DSA Board Committee meeting minutes, including evidence of the annual review 2. Microsoft Ireland Operations Limited Digital Services Act Board Committee Charter 3. Bing's August 2024 SRA report 4. Email communication containing the review and approval of Bing's SRA 5. Bing's management body and Compliance Function organizational structure

	of the governance arrangements of the Compliance Function, demonstrating the management body is actively involved in the decisions related to risk management and that adequate resources are allocated to the management of the risks identified in accordance with Article 34.

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 41.7 during the Examination Period, in all material respects.

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

Article 42 DSA - Transparency reporting obligations

Obligation:	Audit criteria:	Materiality threshold:
42.1	**Requirement:** Providers of very large online platforms or of very large online search engines shall publish the reports referred to in Article 15 at the latest by two months from the date of application referred to in Article 33.6, second subparagraph, and thereafter at least every six months. **Benchmarks and Definitions:** • None	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
Before Bing's DSA Transparency Report is released to the public on a semi-annual basis, it undergoes multiple levels of review by appropriate personnel, including both the core working group and leadership group to determine that the details outlined in Article 15.1.a – 15.1.e are represented appropriately. The approved report is published on a public site.	1. Inspected Bing's Transparency Report review to ascertain whether Bing has processes and timelines in place for the DSA Transparency Report reviews to be completed by the appropriate personnel, and whether there is a process to document their approval. 2. Inspected the leadership approval documentation and sign-offs for both Transparency Reports to ascertain whether approval was obtained prior to report publication on the Bing site. 3. Inspected the Transparency Reports issued during the Examination Period to ascertain whether they were published within the required timeline on a semi-annual basis, starting two months from the date of publication referred to in Article 33.6, second subparagraph, and contained the relevant and necessary information as in Article 15.1.a – 15.1.e.	1. Email communication from leadership demonstrating the approvals obtained prior to October 2024 and February 2025 report publication on the Bing site 2. Microsoft Bing Transparency Report for published during October 2024 and February 2025

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 42.1 during the Examination Period, in all material respects.

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

Obligation:	Audit criteria:	Materiality threshold:
42.3	**Requirement:** In addition to the information referred to in Articles 24.2, the providers of very large online platforms or of very large online search engines shall include in the reports referred to in paragraph 1 of this Article the information on the average monthly recipients of the service for each Member State. **Benchmarks and Definitions:** • None	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
Semi-annually, management reviews and approves the DSA Transparency Report to ensure information includes specifying the 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 Article 33.3, where those delegated acts have been adopted. Once approved, management makes it publicly available. Prior to the issuance of the DSA Transparency Report, management reviews and approves the logic and code used for the calculation of monthly active recipients of the service included in the Transparency Report.	1. Inspected the query criteria executed by Bing teams for calculating the number of Monthly Active Users (MAUs) categorized, as required in the Digital Services Act (DSA) for the October 2024 and February 2025 Transparency Reports, to ascertain whether the criteria to extract MAU data has been baselined, approved, and tested by management. 2. Inspected the review and approval performed by the core working group in February 2025 to ascertain whether management's review confirmed the reports were publicly accessible and were published semi-annually, complying with transparency standards. Further, D&T inspected the review and sign-off logs to ascertain whether all relevant leadership teams had approved their sections of the report and required reviews were completed prior to publication on the website. 3. Inspected data flow diagrams and configurations to understand the data transfer process involved in the calculation of MAUs. Further, traced a sample of users from the source system through the intermediary databases to the final system; queried and recalculated number of MAUs reported on the Transparency Reports for February 2025 and October 2024 to ascertain whether the numbers agree to the MAUs reported, and to confirm the reports' accuracy and completeness.	1. Query for monthly active users 2. MAU data stored in upstream source systems 3. Microsoft Bing Transparency Reports published in October 2024 and February 2025 4. Email communication and signoffs between multiple teams 5. Evidence of testing and approvals for changes to information systems supporting this obligation 6. Evidence that management reviewed user access to information systems supporting this obligation

4. Evaluated controls over information systems supporting this obligation to understand their design and implementation.

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 42.3 during the Examination Period, in all material respects.

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

Obligation:	Audit criteria:	Materiality threshold:
42.4	**Requirement:** Providers of very large online platforms or of very large online search engines shall transmit to the Digital Services Coordinator of establishment and the Commission, without undue delay upon completion, and make publicly available at the latest three months after the receipt of each audit report pursuant to Article 37.4: (g) a report setting out the results of the risk assessment pursuant to Article 34; (h) the specific mitigation measures put in place pursuant to Article 35.1; (a) the audit report provided for in Article 37.4; (b) the audit implementation report provided for in Article 37.6; (c) where applicable, information about the consultations conducted by the provider in support of the risk assessments and design of the risk mitigation measures. **Benchmarks and Definitions:** • None	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
Within three months of receipt of the DSA External Audit Report, Bing's DSA compliance function makes publicly available the Systemic Risk Assessment (SRA) report, the DSA Audit Report, and the Audit Implementation Report and transmits the reports to the Digital Services Coordinator (DSC) and the European Commission (EC) a month after Bing received the final audit report. Bing also provides information about any consultations conducted in support of the risk assessments, where applicable.	1. Performed inquiry with management and inspected evidence to ascertain whether Bing transmits the SRA report, the DSA Audit Report, and the Audit Implementation Report, including information on consultations conducted, to the DSC and the EC without undue delay. 2. Performed inquiry with management and inspected evidence to ascertain that within three months of receipt of the DSA External Audit Report, Bing made the following reports publicly available: the SRA report, the DSA Audit Report, and the Audit Implementation Report, including information on consultations conducted.	1. Bing's 2024 SRA report, 2024 Microsoft Bing DSA Audit Reports, and 2024 Bing DSA Audit Implementation Report published publicly on Bing's Digital Safety information website 2. Email communication from Bing to the DSC and the EC, in which Bing's complete 2024 SRA report, 2024 Microsoft Bing DSA Audit Report, and 2024 Bing DSA Audit Implementation Report were transmitted 3. EC published FAQs at https://digital-strategy.ec.europa.eu/en/faqs/qa-risk-assessment-reports-audit-reports-and-audit-implementation-reports-under-dsa

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 42.4 during the Examination Period, in all material respects.

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

Obligation:	Audit criteria:	Materiality threshold:
42.5	**Requirement:** Where a provider of very large online platform or of very large online search engine considers that the publication of information pursuant to paragraph 4 might result in the disclosure of confidential information of that provider or of the recipients of the service, cause significant vulnerabilities for the security of its service, undermine public security or harm recipients, the provider may remove such information from the publicly available reports. In that case, the provider shall transmit the complete reports to the Digital Services Coordinator of establishment and the Commission, accompanied by a statement of the reasons for removing the information from the publicly available reports. **Benchmarks and Definitions:** • None	Not applicable

Summary of controls, systems, and processes:	Audit procedures:	Information relied upon:
Bing removes confidential information in the DSA Audit Report related to fees and payment terms to the independent auditor, and certain names and contact information for privacy purposes. Along with the redacted versions of the report, Bing transmits a statement of reasons to the Digital Services Coordinator (DSC) and the European Commission (EC), explaining what information was redacted and the reasons for these redactions. Bing does not redact information from the publicly available Systemic Risk Assessment (SRA) report or the Audit Implementation Report, as there is no confidential information.	1. Inspected the DSA Audit Report, the Audit Implementation Report, and the System Risk Assessment (SRA) Report where redactions were made to ascertain whether Bing transmitted all redactions, along with a statement of reasons, to the DSC and the EC. 2. Inspected Bing's transmittal of reports to the DSC and the EC to ascertain that transmittals had no redacted information in the publicly available reports, without a statement of reasons.	1. Bing's 2024 SRA report, 2024 Microsoft Bing DSA Audit Reports, and 2024 Bing DSA Audit Implementation Report published publicly on Bing's Digital Safety information website 2. Email communication from Bing to the DSC and the EC, in which Bing's complete 2024 SRA report, 2024 Microsoft Bing DSA Audit Report, and 2024 Bing DSA Audit Implementation Report were transmitted, with statement of reasons provided, where applicable

Changes to audit procedures during the examination:

No changes

Conclusion:

Positive – In our opinion, Bing complied with obligation 42.5 during the Examination Period, in all material respects.

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

Section 6: Other provisions concerning due diligence obligations

The Commission, not the audited service, is responsible for obligations in this section. Therefore, Articles 44, 45, 46, 47, and 48 do not apply to Bing.

Appendix 2 – Obligations that are out of scope

Appendix 2 – Obligations that are Out of Scope

Section 1	Section 2	Section 3	Section 4	Section 5	Section 6
13.1 - 13.5	16.1 - 16.6	19.1 – 19.2	29.1 – 29.2	33.1 - 33.6	44.1 - 44.2
14.3	17.1 - 17.5	20.1 - 20.6	30.1 - 30.7	35.2 - 35.3	45.1 - 45.4
15.1.b	18.1 - 18.2	21.1 - 21.2	31.1 - 31.3	36.2 - 36.11	46.1 - 46.4
15.2		21.3 - 21.4	32.1 - 32.2	37.5	47.1 - 47.3
15.3		21.5		37.7	48.1 - 48.5
		21.6 - 21.8		40.2	
		21.9		40.4 - 40.11	
		22.1 – 22.8		40.13	
		23.1-23.4		42.2	
		24.1		43.1 – 43.7	
		24.4			
		24.5			
		24.6			
		25.1 - 25.3			
		26.1 - 26.3			
		27.1 – 27.3			
		28.1 – 28.3			
		28.4			

Legend	
	Responsibility of the regulatory body and not the VLOSE
	Not applicable until the regulatory body takes action
	Based on Microsoft's legal determination, conditions do not exist for the obligation to be
	Obligations not relevant for VLOSE

Appendix 3 – Template for the audit report referred to in Article 6 of delegated regulation

Appendix 3 – Template for the audit report referred to in Article 6 of delegated regulation

Section A: General information

1. Audited service:
Bing

2. Audited provider:
Microsoft Ireland Operations Limited

3. Address of the audited provider:
One Microsoft Place, South Country Business Park, Leopardstown, Dublin 18, D18 P521

4. Point of contact of the audited provider:
[CONFIDENTIAL]

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

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, Sections 1-6 (Audit Criteria label) in the Independent Accountant's Report.	June 1, 2024 to May 31, 2025

Compliance with codes of conduct and crisis protocols	
Commitments undertaken pursuant to codes of conduct referred to in Articles 45 and 46 of Regulation (EU) 2022/2065 and crisis protocols referred to in Article 48 of Regulation (EU) 2022/2065:	
Audited obligation	**Period covered**
Not applicable for the Examination Period.	Not applicable

A. Audit start date:	B. Audit end date:
Not applicable	Not applicable

Section B: Auditing organization

1. Name of organization constituting the auditing organization:

Deloitte & Touche LLP

2. Information about the auditing team of the auditing organization:

[CONFIDENTIAL] was the overall responsible person from Deloitte & Touche LLP (Contact details: 1015 Second Avenue, Suite 500, Seattle, WA 98104; Deloitte DSA Audit <dsaaudit@deloitte.com>). All members of the auditing team were employees of Deloitte & Touche LLP and its affiliates or related entities.

3. Auditors' qualification:

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

The auditing team includes certified professionals (Chartered Accountants, Certified Public Accountants, Certified Information Systems Auditors, Certified Information Systems Security Professionals, Health Information Trust Alliance Certified Common Security Framework Practitioners, and Cloud Security Knowledge) and individuals experienced in data science and data privacy regulations.

(b) Documents attesting that the auditing organization fulfils the requirements laid down in Article 37.3.b of Regulation (EU) 2022/2065 have been attached as an annex to this report:

See (a) above.

4. Auditors' independence:

(a) Declaration of interests

Deloitte & Touche (D&T) LLP performs the audit of Microsoft's internal control over financial reporting and annual consolidated financial statements included in Microsoft's annual 10-K report, the review of consolidated financial statements included in Microsoft's quarterly Form 10-Q reports, and the services that an independent auditor would customarily provide in connection with subsidiary audits, statutory requirements, regulatory filings, and similar engagements for the fiscal year, such as comfort letters, attest services, consents, and assistance with review of documents filed with the U.S. Securities and Exchange Commission (SEC). In coordination with the consolidated financial statements, D&T performs procedures relating to accounting matters that arise in connection with or as a result of the audit or the review of periodic financial statements and statutory audits that non-U.S. jurisdictions require in addition to audits of Microsoft's employee benefit plans; due diligence related to mergers, acquisitions, and investments; additional revenue and license compliance procedures related to the performance of review or audit of Microsoft's consolidated financial statements; third-party assurance audits for cloud services; and accounting consultations about the application of Generally Accepted Accounting Principles (GAAP) to proposed transactions and tax compliance and return preparation, and tax planning and advice.

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

As stated in the Independent Accountant's Report under "Our independence and quality management" –

We are required to be independent of Microsoft and its subsidiaries and to meet our other ethical responsibilities, as applicable, for examination engagements set forth in the Preface: Applicable to All Members and Part 1 – Members in Public Practice of the Code of Professional Conduct established by the AICPA and other relevant ethical requirements required for our engagement.

We also applied the International Standard on Quality Management 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements, and the AICPA's quality management standards, which require that we design, implement, and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Furthermore, Appendix 6 includes our attestation that the auditing organization complies with the obligations laid down in Article 37.3, points (a), (b), and (c).

(c) List of documents attesting that the auditing organization complies with the obligations laid down in Article 37.3.a and 37.3.c of Regulation (EU) 2022/2065 attached as annexes to this report.

See (b) above.

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

We conducted our examination in accordance with the International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ("ISAE 3000 (Revised)"), the attestation standards established by the American Institute of Certified Public Accountants ("AICPA"), Section III and IV of the Commission Delegated Regulation (EU) 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") dated October 20, 2023 and the terms of reference for this examination as agreed with Microsoft on February 2, 2024. Those standards require that we plan and perform our examination to obtain reasonable assurance about whether Bing complied, in all material respects, with the Specified Requirements referenced in the Independent Accountant's Report.

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

Deloitte & Touche LLP applies the International Standard on Quality Management I (ISQM 1) and Statements on Quality Control Standards established by the AICPA. 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 & Touche LLP is 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. As such, Deloitte & Touche LLP complies with the public accounting profession's technical and ethical standards, including the AICPA's Code of Professional Conduct. In addition to the Code of Professional Conduct, the AICPA publishes standards, which delineate specific requirements that Certified Public Accountants are consistently required to follow during the audit. Refer to Deloitte & Touche LLP Transparency Report 2024 for further background.

Section C: Summary of the main findings

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

A description of the main findings drawn from the audit can be found in Appendix 1, Sections 1-6 (Conclusion label) of the Independent Accountant's Report.

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

1. **Audit opinion for compliance with the audited obligations referred to in Article 37.1.a of Regulation (EU) 2022/2065:**

   The audit opinion for compliance with the audited obligations set out in Chapter III of Regulation (EU) 2022/2065 can be found under Opinion section in the Independent Accountant's Report.

2. **Audit conclusion for each audited obligation:**

   The audit conclusion for each audited obligation can be found in Appendix 1, Sections 1-6 (Conclusion label) in the Independent Accountant's Report.

SECTION C.2: Compliance with voluntary commitments in codes of conduct and crisis protocols
Repeat section C.2 for each audited code of conduct and crisis protocol referred to in Article 37.1.b of Regulation (EU) 2022/2065:

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

   Not applicable

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:

Not applicable - Explanations of the circumstances and the reasons why an audit opinion could not be expressed can be found in Appendix 1, Sections 1-6 (Conclusion label) in the Independent Accountant's Report.

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

D.1: Audit conclusion for obligation - Digital Services Act (DSA)

1. Audit conclusion:

A description of the audit conclusion, justification, and remarks for each audited obligation can be found in Appendix 1, Sections 1-6 (Conclusion column) in the Independent Accountant's Report.

If the conclusion is not 'Positive', 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, Sections 1-6 (Recommendations on Specific Measures and Materiality Threshold labels) in the Independent Accountant's Report.

2. Audit procedures and their results:

1. **Description of the audit criteria and materiality threshold used by the auditing organization pursuant to Article 10.2.a of this Regulation:**
   A description of the audit criteria and materiality thresholds used can be found in Appendix 1, Sections 1-6 (Audit Criteria and Materiality Threshold labels) in the Independent Accountant's Report.
2. **Audit procedures, methodologies, and results:**
   (a) **Description of the audit procedures performed by the auditing organization, 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, Sections 1-6 (Audit Criteria label) in the Independent Accountant's Report.
   (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, Sections 1-6 (Changes to Audit Procedures During the Examination label) in the Independent Accountant's Report.
   (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, Sections 1-6 (Audit Criteria and Conclusion label) in the Independent Accountant's Report.
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, Sections 1-6 (Information Relied Upon label) in the Independent Accountant's Report.
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 Introduction in the Independent Accountant's Report.
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**
   (b) **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, Sections 1-6 (Conclusion label) in the Independent Accountant's Report.

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.**

   On October 1, 2024, Microsoft formally transitioned Copilot in Bing to redirect to a separate service, Microsoft Copilot. As such, Copilot in Bing was in scope only for the period from June 1, 2024 through September 30, 2024, until the product separation.

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

   Please see Appendix 1, Sections 1-6 (Conclusion label) in the Independent Accountant's Report 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, Section 5 obligation 37.2 (Audit Criteria and Conclusion label) in the Independent Accountant's Report.

2. **Description of how the auditing organization ensured its objectivity in the situation described in Article 16.3 of this Regulation:**

   An analysis of how the auditing organization ensured its objectivity in the situation described in Article 16.3 of this Regulation can be found in Appendix 6 in the Independent Accountant's Report.

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

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

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

Audit conclusion:

Not applicable

Audit procedures and their results:

1. **Description of the audit criteria and materiality threshold used by the auditing organization pursuant to Article 10.2.a of this Regulation:**
   Not applicable

2. **Audit procedures, methodologies, and results:**
   (a) **Description of the audit procedures performed by the auditing organization, the methodologies used to assess compliance, and justification of the choice of those procedures and methodologies (including, where applicable, a justification for the choices of standards, benchmarks, sample size(s) and sampling method(s)):**
   Not applicable
   (b) **Description, explanation, and justification of any changes to the audit procedures during the audit:**
   Not applicable
   (c) **Results of the audit procedures, including any test and substantive analytical procedures:**
   Not applicable

3. **Overview and description of information relied upon as audit evidence, including, as applicable:**
   (a) **description of the type of information and its source;**
   (b) **the period(s) when the evidence was collected;**
   (c) **the period the evidence refers to;**
   (d) **any other relevant information and metadata.**
   Not applicable

4. **Explanation of how the reasonable level of assurance was achieved:**
   Not applicable

5. **In cases when:**
   (a) **a specific element could not be audited, as referred to in Article 37.5 of Regulation (EU) 2022/2065, or**
   (b) **an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8.8 of this Regulation, provide an explanation of the circumstances and the reasons:**
   Not applicable

6. **Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit.**
   Not applicable

7. **Other relevant observations and findings:**
   Not applicable

Section F: Third parties consulted

Not applicable because D&T did not engage or consult with any third parties on any auditing matters throughout the Examination Period from June 1, 2024 to May 31, 2025.

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

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

Date	August 25, 2025	Signed by	[CONFIDENTIAL]
Place	1015 Second Avenue, Suite 500, Seattle, WA 98104	In the name of	Deloitte & Touche LLP
		Responsible for:	2025 Microsoft Bing DSA Report

Appendix 4 – Written agreement between VLOSE and the auditing organization

Appendix 4 – Written agreement between VLOSE and the auditing organization

The following pages contain the written agreement between the VLOSE and the auditing organization. Additionally, refer to Appendix 1 for the exhaustive list of audited obligations and commitments.

Statement of Work
("SOW")

Addresses and contacts for notices

"Microsoft"	"Supplier"
Company Name: Microsoft Ireland Operations Limited, its affiliates, and its subsidiaries	Company Name: Deloitte & Touche LLP
Primary Contact: [CONFIDENTIAL]	Primary Contact: [CONFIDENTIAL]
Address: One Microsoft Place, South County Business Park, Leopardstown, Dublin 18, Ireland	Address: 95 S. State Street, Suite 900 Salt Lake City, UT 84111
Phone number: N/A	Phone number: [CONFIDENTIAL]
Fax number: N/A	Fax number: N/A
Email (if applicable): [CONFIDENTIAL]	Email (if applicable): [CONFIDENTIAL]
Secondary Contact:	Secondary Contact:
	Microsoft Supplier Number: 1100000

SOW Effective Date:	March 19, 2025
SOW Expiration Date:	October 31, 2025
DealPoint # for Master Agreement	
Budget ID#	

Agreed and accepted

Microsoft, on behalf of itself and its subsidiaries		Supplier
Microsoft Signature: [CONFIDENTIAL]	Microsoft Signature: [CONFIDENTIAL]	Supplier Signature: [CONFIDENTIAL]
Microsoft Name: [CONFIDENTIAL]	Microsoft Name: [CONFIDENTIAL]	Supplier Name: [CONFIDENTIAL]
Microsoft Title: [CONFIDENTIAL]	Microsoft Title: [CONFIDENTIAL]	Supplier Title: [CONFIDENTIAL]
Microsoft Date: 20-Mar-2025 | 1:00:26 PM CDT	Microsoft Date: 21- Mar-2025 | 9:02:59 AM PDT	Supplier Date: 19-Mar-2025 | 5:51:58 AM EDT

☒ This SOW (together with the attached appendices, the "Agreement") dated as of February 25, 2025_between Microsoft and Supplier is entered into by the parties and is effective as of the SOW Effective Date above.

☐ This SOW pursuant to the Microsoft Purchase Order Terms and Conditions is entered into by the parties and effective as of the SOW Effective Date above.

SECTION 1 Purpose

The purpose of this SOW is to set forth the specific Services that the Supplier will provide to Microsoft.

SECTION 2 Description of Services and Delivery Schedule

(a) **Description of Services.** Section 2(b) (Services) describes the details of the independent accountant's examination services, including project expectations and Supplier activities, Supplier will perform or deliver to Microsoft under this SOW (collectively, the "Services").

(b) **Services.** Deloitte & Touche LLP ("D&T" or "we" or "us" or "Supplier") is pleased to serve as independent accountants for Microsoft Ireland Operations Limited, its affiliates, and its subsidiaries (together referred to as "Microsoft" ; the "Company" or "you" or "your") to perform an examination of management of the Company's assertion regarding Microsoft Bing, being designated as a Very Large Online Search Engine (VLOSE) under the Digital Services Act ("DSA" or "Regulation (EU) 2022/2065")[1], service's compliance with (a) the obligations set out in Chapter III of the DSA; and, (b) any commitments undertaken pursuant to the codes of conduct referred to in Articles 45 and 46 of the DSA and the crisis protocols referred to in Article 48 for the period June 1, 2024 to May 31, 2025 (the "subject matter") being presented in accordance with the criteria as defined in Appendix E ("the Criteria") (collectively, "management's assertion"). [CONFIDENTIAL] will be responsible for the services that we perform for Microsoft hereunder. For purposes of Sections 9, 10 and 11, "Supplier" will mean Deloitte & Touche LLP and its subsidiaries; Deloitte Touche Tohmatsu Limited, its member firms, the affiliates of Deloitte & Touche LLP, Deloitte Touche Tohmatsu Limited and its member firms; and, in all cases, any successor or assignee. Microsoft Ireland Operations Limited represents and warrants that it has the power and authority to execute this agreement on behalf of, and to bind, itself, its affiliates, and its subsidiaries hereto.

(1) Examination of Management's Assertion and the Subject Matter

Our engagement is to perform an examination in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) (the "AICPA standards") and with International Standard on Assurance Engagements 3000 (Revised) Assurance Engagements Other than Audits or Reviews of Historical Financial Information ("ISAE 3000 (Revised)") issued by the International Auditing and Assurance Standards Board ("IAASB") (the "ISAE standards"). The objective of an examination conducted in accordance with the AICPA attestation standards and ISAE standards is to:

1. Obtain reasonable assurance about whether the subject matter as measured or evaluated against the Criteria is free from material misstatement.
2. Express an opinion in the form of a written report about whether management's assertion is fairly stated, in all material respects.

An examination includes examining, on a test basis, evidence supporting management's assertion and the subject matter and performing such other procedures as the Supplier considers necessary in the circumstances. An examination conducted in accordance with the AICPA and ISAE standards is designed to obtain reasonable, rather than absolute, assurance about management's assertion and the subject matter taken as a whole. Because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with the AICPA attestation standards and ISAE standards.

These professional standards require 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 Services is not present, we will discuss the matter with you and determine whether the matter can be resolved to our

[1] The Digital Services Act (DSA) establishes a set of narrowly defined objective criteria to prevent illegal and harmful activities online and the spread of disinformation through VLOP.

satisfaction, whether it is appropriate for us to continue with the engagement and, if so, how to communicate the matter in the report.

(2) D&T Reports

We expect to issue a written report upon the completion of our examination. Our ability to express any opinion or to issue any report as a result of this engagement and the wording thereof, will, of course, be dependent on the facts and circumstances at the date of our report. If, for any reason, we are unable to complete our examination or are unable to form, or have not formed, any opinion, we may decline to express any opinion or decline to issue any report as a result of this engagement. If we are unable to complete our examination or if any report to be issued by the Supplier as a result of this engagement requires modification, the reasons for this will be discussed with Microsoft's management.

(d) Locations. Services will be performed remotely and at the following Company location(s):

Facility	Address
Onsite: Microsoft Redmond Campus	One Microsoft Way Redmond, WA 98052

(e) Hours of Operation. The Supplier will provide Services M-F 8-5 PST. However, the Supplier will operate additional hours as necessary.

(f) Reporting requirements. The Supplier will endeavor to provide the following reports to Microsoft according to the schedule indicated below.

Report description	Schedule (Anticipated)	Format
Weekly status reports*	March 2025 – August 2025	Excel/PDF
Monthly expense reports*	March 2025 – August 2025	Excel/PDF
Assurance report on Microsoft's compliance with DSA	August 25, 2025	PDF

* Weekly status updates showing status of walkthroughs, data requests, test execution, and exceptions organized by Microsoft DSA requirements.

(g) Deliverables / delivery schedule. Subject to the terms hereof, the Supplier will endeavor to complete and deliver all Services to Microsoft on or before August 25, 2025. The milestone delivery schedule for the Services, if applicable, will be as follows:

Milestone #	Brief Description of Services to be completed by Supplier and delivered to Microsoft	Estimated Due on or Before
1	Plan examination, including review of draft control matrix and preparation of test plans	March 2025
2	Start examination, including walkthroughs of controls and examining evidence	March – May 2025
3	Perform design effectiveness testing	March – May 2025
4	Perform operating effectiveness testing	April – June 2025
5	Provide a draft report to Microsoft's management	June 2025
6	Issue final report and perform examination wrap-up	July – October 2025

In addition to the deliverables listed above, the Supplier will conduct weekly status meetings with Microsoft management starting in March 2025.

(1) Deliverables – Inclusion of Supplier Reports or References to Supplier in Other Documents or Electronic Sites

Nothing in this engagement letter is intended to restrict the ability of the Company to distribute to other parties any of our reports issued hereunder unedited and, in its entirety. In connection

with such distribution, to the extent the Company needs to describe the services hereunder or describe any report issued hereunder, the Company agrees only to use the description provided within the applicable report, unedited and in its entirety. Except as described above, if Microsoft intends to publish or otherwise reproduce in any document any report issued as a result of this engagement, or otherwise make reference to D&T in a document that contains other information in addition to management's assertion and the subject matter (e.g., in a periodic filing with a regulator), thereby associating D&T with such document, in both instances the Company agrees that its management will provide D&T with a draft of the document to read and obtain our approval for the inclusion or incorporation by reference of any of our reports, or the reference to D&T, in such document before the document is printed and distributed. The inclusion or incorporation by reference of any of our reports in any such document would constitute the reissuance of such reports. Except as otherwise required by the European Commission, the Company also agrees that its management will notify us and obtain our approval prior to including any of our reports on an electronic site. For purposes of this paragraph, D&T's approval shall be based upon professional standards and facts and circumstances at the time of the request.

Our engagement to perform the services described herein does not constitute our agreement to be associated with any such documents published or reproduced by or on behalf of the Company. Any request by the Company to reissue any report issued as a result of this engagement, to acknowledge our awareness of any such report's inclusion or incorporation by reference in another document, or to agree to any such report's inclusion on an electronic site will be considered based on the facts and circumstances existing at the time of such request. The estimated fees outlined herein do not include any procedures that would need to be performed in connection with any such request. Any fees for such procedures would be subject to the mutual agreement of the Company and D&T.

SECTION 3 Payment

(a) **Service fees.** Microsoft will pay Supplier a total fee not to exceed [CONFIDENTIAL] according to the milestone payment schedule below as full and final payment for the Services. Microsoft will only make payment for Services that Supplier has completed and delivered to Microsoft, and that Microsoft has accepted in accordance with the terms of Section 2(c).

Milestone #	Not to exceed payment amount	Delivery/payment date
1	[CONFIDENTIAL]	March 25, 2025
2, 3	[CONFIDENTIAL]	April 1, 2025
2, 3, 4	[CONFIDENTIAL]	May 1, 2025
4	[CONFIDENTIAL]	June 1, 2025
5	[CONFIDENTIAL]	July 1, 2025
6	[CONFIDENTIAL]	August 1, 2025
Sub-total	[CONFIDENTIAL]	**-**
Estimated expenses maximum (if agreed to – see Section 3(b)(Expenses), below)	[CONFIDENTIAL]	Expense must be listed separately on any invoices submitted by the Supplier to allow for appropriate visibility.
Total	[CONFIDENTIAL]	-

(b) **Expenses**. As reflected in Section 3(a) (Services fees), above, Microsoft will reimburse Supplier for the actual expenses that Supplier incurs while performing the Service up to a total not to exceed the amount of [CONFIDENTIAL]. The expense must comply with the Microsoft policy. The

expenses must also be reasonable and related to the Services. Supplier must submit appropriate document evidencing the expenses to be reimbursed.

(c) Payment of Invoices. [CONFIDENTIAL]

(d) Relationship of the Parties. The Supplier is responsible for and will pay all wages, fringe benefits, payroll taxes, insurance, work schedules, and work conditions with respect to its employees, contractors or other resources performing Services under this SOW.

Each party shall comply with all economic sanctions, export control, and import laws and regulations applicable to it in connection with this engagement letter. The parties recognize that such laws and regulations restrict the export and reexport of the Services to jurisdictions subject to territorial U.S. economic sanctions (currently Crimea, Cuba, Iran, North Korea, Russia, Syria, and the Donetsk and Luhansk National People's Republics in Ukraine).

(e) Compliance with Trade Laws

The parties acknowledge that the Services and Deliverables ("Items") may be subject to applicable trade laws in one or more countries and that the Services may not be exported to Russia or any countries subject to comprehensive sanctions, except in compliance with applicable law. The parties will comply with all relevant laws and regulations applicable to the import or export of the Items, including but not limited to, trade laws such as the U.S. Export Administration Regulations or other end-user, end use, and destination restrictions by the U.S. and other governments, as well as sanctions regulations administered by the U.S. Office of Foreign Assets Control ("Trade Laws"). Either party may suspend or terminate the Agreement immediately to the extent that such party reasonably concludes that continued performance would violate Trade Laws or put it at risk of becoming subject to sanctions or penalties under Trade Laws.

SECTION 4 Term and Termination

(a) **Term**. Unless terminated sooner in accordance with its terms, this SOW will terminate on the completion of the Services.

(b) **Early termination**. This SOW may be terminated by Microsoft, without cause, at any time by giving written notice to Supplier not less than thirty (30) days before the effective date of termination, or immediately upon written notice in the event Supplier notifies Microsoft of a Conflict under Section 12(d) below. This SOW may be terminated by either party, for cause, at any time by giving written notice to the other party. Either party may also terminate this SOW or performance of any part of the Services, upon written notice to the other party, if it reasonably determines that the performance of any part of the Services would be in conflict with law, or independence or professional rules.

SECTION 5 Additional obligations

(a) **Staffing requirements.** The Supplier will determine all resource requirements needed to remain in compliance with standards defined within this SOW. The Supplier will be responsible for training its own employees. Training will include, but not be limited to, keeping staff informed of new technology, Microsoft account processes, procedures, standards, customer service, and quality. Supplier's staff performing Services as outlined in this SOW will keep current on technology, governmental and/or regulatory agencies' guidelines, codes, standards, and regulations for products, methods, and techniques, as appropriate. Microsoft will provide training to Supplier's team lead for all technologies and tools that are not commercially available to Supplier.

(b) **Skillset requirements.** Supplier will be a Certified Public Accounting firm with the ability to issue the reports on Microsoft's compliance with DSA in addition to the following skills:

(1) Significant experience issuing IT-related reports

(2) Strong project management capabilities

(3) Ability to work flexibly to achieve results within the dynamic Microsoft environment

(4) Excellent interpersonal and task-management skills

(5) Strong written and verbal communication skills

(6) Relevant risk and regulatory knowledge

(c) **Roles and responsibilities.**

Microsoft	Supplier
Microsoft will provide Supplier access to the following applications/tools/materials required to perform Services under this SOW: • Exchange • SharePoint • Azure DevOps • Additional tools as necessary	Supplier will provide all Supplier resources with the applications/tools/materials required to perform Services under this SOW, including the following: • MS Office Suite • MS Outlook • MS Word • MS Excel • MS PowerPoint
Responsiveness of Microsoft team members to Supplier requests and issues is anticipated to be within reason so delivery schedules are not adversely impacted. If issues do arise, Supplier will escalate to management according to a mutually agreed upon escalation process.	[CONFIDENTIAL] will be the Engagement Leader and will be responsible for the Supplier's independent auditor's examination, while [CONFIDENTIAL] will continue to coordinate all services we perform for Microsoft. [CONFIDENTIAL] will serve as the practitioner in charge and will be responsible for directing the day-to-day activities of the Supplier's examination.

(d) **Software and materials.** Supplier will provide each resource with a laptop (onsite with Supplier-owned licenses for commercially available Microsoft Software described in Section 5(c)). Microsoft will provide the additional required software, licenses and access to applications

required to carry out the Services, also described in Section 5(c). The Microsoft-provided software and applications will be uninstalled/returned to Microsoft upon completion/expiration/termination of the Services provided under this SOW. Supplier will be responsible for providing all other software, facilities, tools, and equipment not otherwise described herein.

(e) Additional assumptions. The following assumptions and dependencies are associated with the planning and execution of the Services under this SOW. Specifically, for this SOW, its success will depend on the following:

(1) Supplier will have the ability to understand Microsoft's approach and model for the requested services.

(2) Supplier will be able to effectively communicate with onshore team(s), if applicable

(3) Supplier will maintain an open communication environment.

(4) Supplier, its employees, and Subcontractor(s), if any, will be required to keep secure all Microsoft products, mail, and equipment in accordance with the obligations set forth in Section 12 clause c.

(5) Supplier will assume the risk of the loss of any Microsoft equipment, or materials while in the care, custody, or control of the Supplier's employees. Supplier's employees will not use the Microsoft facilities and/or any Microsoft equipment, products, or materials to perform Services for any person or entity other than Microsoft.

(6) All Supplier resources will have valid work permits and necessary visa to work in the United States.

(7) Supplier team resources will have the following access if Microsoft determines such access is relevant to the Services:

i. Access to Microsoft engagement management to review priorities, steer the engagement, attend status meetings, and approve project Deliverables; and

ii. Access to all engagement documentation, including, but not limited to, standard operating procedures; and

iii. Access to information around any issues with applications/projects; and

iv. Supplier will resolve all access and connectivity issues within five business days from the start date; at that time, all Supplier resources will have necessary access to all required resources.

(8) Microsoft will assign a project manager who will be responsible for:

i. Coordinating interview meetings/walkthroughs with control owners as required

ii. Providing required access to Supplier personnel involved in this engagement

iii. Assisting in data gathering requests

iv. Overseeing the engagement, working side-by-side with Supplier and handling escalation of issues and engagement risks to Microsoft management

(9) Microsoft will support evidence requests and inquiries as needed by Supplier to enable their assessments and testing.

(10) To facilitate the collection of data needed for testing, Supplier will work with the Microsoft project manager and supporting Microsoft personnel to provide test procedures and data request lists as early in the project as possible.

(11) To facilitate the scheduling of Microsoft control performers, Supplier will provide interview request lists and proposed meeting agendas as early in the engagement as possible.

SECTION 6 SOW Changes

Unless specifically described otherwise in this SOW, changes to this SOW will be as follows:

(a) Approved minor or non-substantive changes will be memorialized in writing using the Change Order Form attached as Appendix C. The Change Order Form will become an attachment to and part of this SOW after both parties have signed it.

(b) Substantive or major changes will be addressed in a SOW Amendment.

SECTION 7 Definition of Management's Responsibilities

Appendix A describes management's responsibilities.

SECTION 8 Limitations of an Entity's Internal Control

Because of the inherent limitations of internal control, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal control to future periods are subject to the risk that the internal control may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

SECTION 9 Audit Committee's Responsibility

As the independent accountants of Microsoft, the Supplier acknowledges that the Audit Committee is directly responsible for the appointment, compensation, and oversight of the Supplier's work and, accordingly, except as otherwise specifically noted, the Supplier will report directly to the Audit Committee. Microsoft has advised the Supplier that the Services to be performed under this SOW, including, where applicable, the use by the Supplier of affiliates or related entities as subcontractors in connection with this SOW, have been approved by the Audit Committee in accordance with the Audit Committee's established preapproval policies and procedures.

Process for Obtaining Preapproval of Services: Microsoft's management is responsible for the coordination of obtaining the preapproval of the Audit Committee, in accordance with the Audit Committee's preapproval process, for any services to be provided by the Supplier to Microsoft.

SECTION 10 Independence Matters Relating to Certain Services

In connection with the Supplier's engagement, the Supplier, Microsoft's management, and the Audit Committee will assume certain roles and responsibilities in an effort to assist the Supplier in maintaining independence and ensuring compliance with the securities laws and regulations. The Supplier will communicate to its partners, principals, and employees that Microsoft is an attest client. Management of Microsoft will ensure that Microsoft, together with its subsidiaries and other entities that comprise of Microsoft for purposes of the consolidated financial statements, has policies and procedures in place for the purpose of ensuring that neither Microsoft nor any such subsidiary or other entity will act to engage the Supplier or accept from the Supplier any service that either has not been subjected to their preapproval process or that under SEC or other applicable rules would impair the Supplier's independence. All potential services are to be discussed with [CONFIDENTIAL], Lead Client Service Partner.

SECTION 11 Independence Matters Relating to Hiring

Microsoft's management will coordinate with the Supplier to ensure that the Supplier's independence is not impaired by hiring former or current partners, principals, or professional employees of the Supplier for certain positions. Management of Microsoft will ensure that Microsoft, together with its subsidiaries and other entities that comprise Microsoft for purposes of the consolidated financial statements, also has policies and procedures in place for purposes of ensuring that the Supplier's independence will not be impaired by hiring a former or current partner, principal, or professional employee of the Supplier in an accounting role or financial reporting oversight role that would cause a violation of securities laws and regulations. Any employment opportunities with Microsoft for a former or current partner, principal, or professional employee of the Supplier should be discussed with [CONFIDENTIAL] and approved by the Audit Committee before entering into substantive employment conversations with the former or current partner, principal, or professional employee of the Supplier, if such opportunity relates to serving (1) as chief executive officer, controller, chief financial officer, chief accounting officer, or any equivalent position for Microsoft or in a comparable position at a significant subsidiary of Microsoft; (2) on Microsoft's board of directors; (3) as a member of the Audit Committee; or (4) in any other position that would cause a violation of securities laws and regulations.

SECTION 12 General Business Terms

(a) Force majeure. Neither party will be liable or deemed in breach for failure to perform any obligation under this SOW to the extent such failure is caused by a force majeure event (including, without limitation, acts of God, natural disasters, war, civil disturbance, action by governmental entity, strike, and other causes beyond the party's reasonable control). The party affected by the force majeure event will provide notice to the other party within a commercially reasonable time and will use its commercially reasonable efforts to resume performance promptly after the end of the force majeure event. Obligations not performed due to a force

majeure event will be performed as soon as reasonably possible when the force majeure event concludes.

(b) Relationship. The parties are independent contractors. This SOW does not create an exclusive relationship between the parties. The Supplier's employees and subcontractors are not Microsoft employees. The Supplier agrees to discuss and provide Microsoft with reasonable non-confidential proof of independent contractor status of entities that are not affiliates or related entities of Supplier upon request.

(c) Confidentiality and Protection of Personal Information.

i. Confidential Information. At all times during the Term, and for five years thereafter, to the extent that in connection with this engagement the Supplier comes into possession of any Microsoft Confidential Information, the Supplier will hold in strictest confidence using at least the same degree of care as it employs in maintaining in confidence its own confidential information, but in no event less than a reasonable degree of care, and will not use or disclose to any third party, any Microsoft Confidential Information except as set forth herein. The Supplier may disclose such information 1) to its subcontractors, whether located within or outside the United States, that are providing services in connection with this engagement and who have agreed to be bound by confidentiality obligations similar to those in this section; 2) as required by law, rule, regulation, applicable professional standards, judicial or regulatory process, to respond to governmental inquiries or in connection with litigation or arbitration relating hereto. The term "*Microsoft Confidential Information*" means all non-public information that Microsoft designates, either in writing or orally, as being confidential, or which, under the circumstances of disclosure ought to be treated as confidential. Microsoft Confidential Information includes information relating to:

1. Released or unreleased Microsoft software or hardware products;
2. Microsoft source code;
3. Marketing or promotion of any Microsoft product;
4. Business policies or practices of Microsoft;
5. Customers or suppliers of Microsoft;
6. Information received from others that Microsoft is obligated to treat as confidential;
7. The existence and terms of this Agreement; and
8. Information provided by Microsoft under this Agreement or obtained or created by Supplier in the course of providing the Services, including:
    a. Information contained in any reports provided to Microsoft;
    b. Any electronic or written correspondence between the parties;
    c. Microsoft customer lists, customer information and Personal Information, regardless of the source; and
    d. Transactional, sales and marketing information related to the Services.

If the Supplier has any questions as to what comprises Microsoft Confidential Information, the Supplier will consult with Microsoft. Microsoft Confidential Information does not include information that was or becomes known to the Supplier on a non-confidential basis from a third party that the Supplier reasonably believes is not prohibited from disclosing such information to the Supplier by obligation to Microsoft, was known to the Supplier prior to Microsoft's disclosure to the Supplier hereunder, or information that becomes publicly available through no fault of the Supplier in breach hereof.

ii. Security procedures. The Supplier will employ security procedures designed to prevent disclosure of Microsoft Confidential Information (including Personal Information) to unauthorized third parties. Supplier's security procedures must include risk assessment and controls for:

1. System access;
2. System and application development and maintenance;
3. Change management;

4. Asset classification and control;
5. Incident response, physical and environmental security;
6. Disaster recovery/business continuity; and
7. Employee training.

(d) **Privacy and data protection.** The Supplier will comply with the privacy and data protection requirements in Appendix D.

(e) **Press Releases/Publicity.** Except as may be required by law or applicable professional standards, neither party shall issue press releases, public statements or publicity that relates to this Agreement, without the prior written consent or approval of the other. Supplier shall not use the name "Microsoft" or "Microsoft Ireland Operations Limited" in any brochures, advertisements or websites and Microsoft shall not use the name "Deloitte & Touche" or "Deloitte" in any brochures, advertisements or websites, in such cases as an endorsement or recommendation of a party or its services. Supplier may, however, with the prior written consent of Microsoft, use the name "Microsoft Ireland Operations Limited" in client presentations and/or in written response to requests for client lists as part of the Request for Proposals, Requests for Information, etc.

(f) **Compliance with 201 CMR 17.00.** To the extent that any information obtained by the Supplier from or on behalf of Microsoft or its employees in connection with the performance of services under the statement of work relates to a resident of Massachusetts and constitutes "Personal Information" as defined in 201 CMR 17.02 (as may be amended), the Supplier shall comply with the obligations of 201 CMR 17.00 et. Seq. (as may be amended), entitled "Standards for the Protection of Personal Information of Residents of the Commonwealth," with respect to such information.

(g) **Third Party Information Technology Controls Report.** Deloitte LLP ("DLLP"), the parent entity of Supplier, has engaged a third party (the "Service Provider") to conduct an examination in accordance with Service Organization Controls 2 ("SOC 2") standards under the Statement on Standards for Attestation Engagements established by the American Institute of Certified Public Accountants to evaluate the description, suitability of the design, and the operating effectiveness of the security controls of DLLP's Infrastructure Support Services System relevant to security and availability, and to prepare a SOC 2 Type 2 report with respect thereto (the "SOC 2 Infrastructure Report"). Upon written request, Supplier shall promptly provide Microsoft with a copy of the most recently available SOC 2 Infrastructure Report. Microsoft shall not disclose such report, or refer thereto in any communication, to any other person or entity. In the event that Microsoft has any questions regarding such report, Supplier shall make appropriate personnel reasonably available to discuss the contents thereof.

(h) **Conflict of Interest**. Microsoft acknowledges that the Supplier is providing a wide range of services for a large number of clients and may be in a position where it is providing services to companies and organizations which may present actual or potential conflict of interest. The Supplier shall establish commercially reasonably procedures to identify such situations. The Supplier will notify Microsoft of an actual conflict of interest and the parties will discuss appropriate next steps. Microsoft shall have the right to terminate this SOW in accordance with Section 4(b) above. The Supplier will neither use Microsoft's Confidential Information obtained hereunder for the advantage of a third party, nor will it use confidential information obtained from any other party for Microsoft's advantage hereunder.

(i) **Survival, Interpretation, and Severability.** All provisions which are intended by their nature to survive performance of the Services will survive such performance, or the expiration or termination of this SOW. Each of the provisions of these terms will apply to the fullest extent of the law, whether in contract, statute, tort (such as negligence), or otherwise, notwithstanding the failure of the essential purpose of any remedy. Affiliated and related entities are intended third-party beneficiaries of the terms in this SOW, and may in their own right enforce such terms. If any term of this SOW, including its appendices, is determined to be invalid or unenforceable, such term will not affect the other terms hereof or thereof, but such invalid or unenforceable term will be deemed modified to the extent necessary to render it enforceable, preserving to the fullest extent permissible the intent of the parties set forth herein and therein.

(j) **Assignment and Subcontracting.** Except as provided below, neither party may assign, transfer, or delegate any of its rights or obligations hereunder (including, without limitation,

interests or Claims). Notwithstanding the foregoing, Microsoft hereby consents to the Supplier subcontracting any portion of the Services to any affiliate or related entity, whether located within or outside of the United States. Services performed hereunder by the Supplier's subcontractors will be invoiced as professional fees on the same basis as Services performed by the Supplier's personnel, unless otherwise agreed. The Supplier agrees that it will remain responsible to Microsoft for the Services performed by its subcontractors (including its affiliates and related entities that are acting as subcontractors hereunder) under this SOW to the same extent that the Supplier would be responsible to Microsoft if it had performed such Services. The parties may only agree to the use of subcontractors, other than the Supplier's affiliates or related entities, by written amendment to this SOW and these terms.

(k) **Dispute Resolution.** Any controversy or claim between the parties arising out of or relating to the engagement letter or this engagement (a "Dispute") shall be resolved by mediation or binding arbitration as set forth in the Dispute Resolution Provision attached hereto as Appendix B and made a part hereof.

(l) **Governing law; Jurisdiction.** The laws of the State of Washington govern this SOW. If either Microsoft or Supplier employs attorneys to enforce any rights arising out of or relating to this Agreement, the prevailing party will be entitled to seek recovery of its reasonable attorneys' fees, costs, and other expenses, including the costs and fees incurred on appeal or in a bankruptcy or similar action.

(m) **Entire Agreement, Amendment, and Notices.** These terms, and the Statement of Work, including exhibits and appendices attached, constitute the entire agreement between the parties with respect to this engagement; supersede all other oral and written representations, understandings, or agreements relating to this engagement; and may not be amended except by written agreement signed by the parties. In the event of any conflict, ambiguity, or inconsistency between these terms and the Statement of Work, these terms will govern and control followed by the Statement of Work and then the appendices. All notices hereunder will be (a) in writing, (b) delivered to the representatives of the parties at the addresses first set forth above, unless changed by either party by notice to the other party, and (c) effective upon receipt.

APPENDIX A

MANAGEMENT'S RESPONSIBILITIES

This Appendix A is part of the engagement letter dated February 25, 2025 between Deloitte & Touche LLP and Microsoft and approved by the Audit Committee of Microsoft.

Management's Assertion and the Subject Matter

Management is responsible for the preparation, presentation, and overall completeness and accuracy of management's assertion and the subject matter and its conformity with the Criteria. In this regard, management has the responsibility for, among other things:

(a) Our assertion related to the design, implementation, and maintenance of our systems and processes in place to comply with the Act and our compliance with the Specified Requirements.

(b) Establishing and maintaining effective internal control over compliance.

(c) Determining the applicability of all obligations and each obligation and commitment in the Act during the Examination Period, selecting the Specified Requirements, making interpretations of any compliance requirements that have varying interpretations, and developing benchmarks, as needed, to implement the Specified Requirements.

(d) Evaluating and monitoring with our compliance with the Specified Requirements and having reasonable basis for our Assertion. We have performed an evaluation of our compliance with the Specified Requirements.

(e) Preparing and submitting ANNEX II - Template for the audit implementation report referred to in Article 6 of the Delegated Regulation, and ensuring completeness, accuracy, and presentation of the ANNEX II . The content of ANNEX II is beyond the scope of the examination engagement.

(f) Designing, implementing, and maintaining internal control over information relevant to the preparation of the Transparency Report, required under Articles 15, 24, and 42, that is free from material misstatement, whether due to fraud or error.

(g) Determining the Criteria are suitable, will be available to the intended users, and are appropriate for the purpose of the engagement.

(h) We have disclosed any Subsequent Events to the period covered after the period end of the report, May 31, 2025, until the opinion date of your Examination Report, that could have a significant effect on the Subject Matter. We understand that you have no responsibility to perform any procedures regarding the Subject Matter after the date of your Examination Report. However, if after the date of your Examination Report, a material event happens or a fact becomes known to us that, if it had been known to you, may have caused you to have amended your report, then we will disclose this matter to you.

Management's Representations

We will make specific inquiries of Microsoft's management about the representations embodied in management's assertion and the subject matter. In addition, we will request that management provide us with the written representations Microsoft is required to provide to its independent accountants under the AICPA and ISAE standards, as described below. The responses to those inquiries and the written representations of management are part of the evidential matter that D&T will rely on in forming its opinion on management's assertion and the subject matter.

We confirm, to the best of our knowledge and belief, the following representations made to you during your examination engagement:

(a) We have provided you with all information relevant to the engagement and access as agreed to in the terms of the engagement and reflected all relevant matters in the measurement or evaluation of the Subject Matter.

(b) We have measured or evaluated the Subject Matter against the applicable criteria, including that all relevant matters are reflected in the Subject Matter.

(c) All known matters contradicting the Subject Matter, including any communication from regulatory agencies or others contradicting the Subject Matter, have been disclosed to you, including communications received between the end of the period addressed in the written assertion period ended May 31, 2025, and the date of the practitioner's report.

(d) We have disclosed to you all deficiencies in internal control relevant to the engagement of which we are aware.

(e) We are not aware of any actual, suspected, or alleged fraud affecting the Subject Matter.

(f) We have disclosed any known noncompliance with the Specified Requirements occurring during and subsequent to the period of June 1, 2024 through May 31, 2025.

(g) We are not aware of any cybersecurity incidents that could lead to noncompliance with the Specified Requirements.

(h) We believe that significant assumptions used in our legal determinations are reasonable and have been consistently applied to the Subject Matter. These legal determinations include the scoping of obligations that are subject to the examination.

(i) We acknowledge that the scope of the examination engagement was limited to the subject matter and assertion. All other information presented within the subject matter, including any information relating to periods prior to the beginning period of the examination of June 1, 2024, and post the examination period May 31, 2025, and accordingly, you do not express an opinion or any form of assurance on such information.

(j) We are responsible for the selection or establishment of the Criteria, along with defining terms, benchmarks and other clarifying information, which we believe provide an objective basis for reporting the description of the systems and processes implemented to comply with Regulation (EU) 2022/2065 of the European Parliament and of the Council.

(k) We have responded fully and truthfully to all inquiries made to us by you during your examination engagement.

(l) Your report is intended solely for the information and use of Microsoft, 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 audited provider's 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.

(m) We are responsible for the Transparency Report including the assessment of relevant information, and the selection by management of different but acceptable measurement methods, input data, or assumptions may have resulted in materially different amounts, metrics being reported.

APPENDIX B

DISPUTE RESOLUTION PROVISION

This Appendix B is part of the statement of work dated as of February 25, 2025 between Deloitte & Touche LLP and Microsoft Ireland Operations Limited, its affiliates, and its subsidiaries (the "Company"). This Dispute Resolution Provision sets forth the dispute resolution process and procedures applicable to the resolution of Disputes and shall apply to the fullest extent of the law, whether in contract, statute, tort (such as negligence), or otherwise.

Mediation: All Disputes shall be first submitted to nonbinding confidential mediation by written notice to the parties, and shall be treated as compromise and settlement negotiations under the standards set forth in the Federal Rules of Evidence and all applicable state counterparts, together with any applicable statutes protecting the confidentiality of mediations or settlement discussions. If the parties cannot agree on a mediator, the International Institute for Conflict Prevention and Resolution ("CPR"), at the written request of a party, shall designate a mediator.

Arbitration Procedures: If a Dispute has not been resolved within 90 days after the effective date of the written notice beginning the mediation process (or such longer period, if the parties so agree in writing), the mediation shall terminate and the Dispute shall be settled by binding arbitration to be held in Chicago, Illinois. The arbitration shall be solely between the parties and shall be conducted in accordance with the CPR Rules for Non-Administered Arbitration that are in effect at the time of the commencement of the arbitration, except to the extent modified by this Dispute Resolution Provision (the "Rules").

The arbitration shall be conducted before a panel of three arbitrators. Each of the Company and Deloitte & Touche LLP shall designate one arbitrator in accordance with the "screened" appointment procedure provided in the Rules, and the two party-designated arbitrators shall jointly select the third in accordance with the Rules. No arbitrator may serve on the panel unless he or she has agreed in writing to enforce the terms of the statement of work (including its appendices) to which this Dispute Resolution Provision is attached and to abide by the terms of this Dispute Resolution Provision. Except with respect to the interpretation and enforcement of these arbitration procedures (which shall be governed by the Federal Arbitration Act), the arbitrators shall apply the laws of the State of Washington (without giving effect to its choice of law principles) in connection with the Dispute. The arbitrators shall have no power to award punitive, exemplary, or other damages not based on a party's actual damages (and the parties expressly waive their right to receive such damages). The arbitrators may render a summary disposition relative to all or some of the issues, provided that the responding party has had an adequate opportunity to respond to any such application for such disposition. Discovery shall be conducted in accordance with the Rules.

All aspects of the arbitration shall be treated as confidential, as provided in the Rules. Before making any disclosure permitted by the Rules, a party shall give written notice to all other parties and afford such parties a reasonable opportunity to protect their interests. Further, judgment on the arbitrators' award may be entered in any court having jurisdiction.

Costs: Each party shall bear its own costs in both the mediation and the arbitration; however, the parties shall share the fees and expenses of both the mediators and the arbitrators equally.

APPENDIX C

CHANGE ORDER FORM

Date requested:	[insert details]
Title of request:	[insert details]

Change number:	[insert details]
Requested by:	[insert details]

This Change Order Form amends the Statement of Work between Microsoft Ireland Operations Limited, its affiliates, and its subsidiaries ("*Microsoft*") and [insert Supplier Name] ("*Supplier*") dated as of [insert SOW Effective Date] (the "*SOW*"). This Change Order Form is entered into between the same parties and is effective on [insert month, date, year] [the "*Change Order Effective Date*"]. This Change Order is subject to all of the terms and conditions in the SOW. The parties agree as follows:

Change requested in: (Check all that apply) ☐ **Specifications** ☐ **Deliverables** ☐ **Schedules** ☐ **Services** ☐ **Other**	**Affected Section #s of SOW, or name of other document:**

Description of change:

Reason for change:

Change(s) to SOW:

Section #	***Original language:***	***Replacing/supplementing language:***

Supplier approval

Print name/Title _____

Signature_____ Date _____

Microsoft approval: MICROSOFT IRELAND OPERATIONS LIMITED, on behalf of itself, its affiliates, and its subsidiaries

Print name/Title _____

Signature_____ Date _____

APPENDIX D

DATA PROTECTION

SECTION 1 Scope, Order of Precedence, and Term

(a) This Appendix modifies and supplements the terms and conditions in the Agreement as they relate to Supplier's Processing of Personal Data and compliance with Data Protection Law. Supplier is operating as an Independent Controller for the Personal Data it Processes under the Agreement. Notwithstanding anything to the contrary in the Agreement, if there is a conflict between this Appendix and the Agreement, this Appendix will control with respect to its subject matter.

(b) This Appendix applies to the extent that Supplier receives, stores, or Processes Personal Data or Confidential Information in connection with the Services.

SECTION 2 Definitions

(a) All capitalized terms not defined in this Appendix will have the meanings set forth in the Agreement.

(b) The following terms have the definitions given to them in the CCPA: "*Business*," "*Business Purpose,*" "*Sale*," "*Share,*" "*Service Provider*," "*Contractor*," and "*Third Party*."

(c) "*Controller*" means the entity that determines the purposes and means of the Processing of Personal Data. "Controller" includes a Business, Controller (as that term is defined in the GDPR), and equivalent terms in Data Protection Laws, as context requires.

(d) "*Data Exporter*" means the party that (1) has a corporate presence or other stable arrangement in a jurisdiction that requires an International Data Transfer Mechanism and (2) transfers Personal Data, or makes Personal Data available to, the Data Importer.

(e) "*Data Importer*" means the party that is (1) located in a jurisdiction that is not the same as the Data Exporter's jurisdiction and (2) receives Personal Data from the Data Exporter or is able to access Personal Data made available by the Data Exporter.

(f) "*Data Protection Law"* means any Law applicable to Supplier, in its performance of the Services, or Microsoft, in its receipt of the Services, relating to data security, data protection, and/or privacy, including, as may be applicable under the circumstances, Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to processing of personal data and the free movement of that data ("*GDPR*"), and Cal. Civ. Code Title 1.81.5, § 1798.100 et seq. (California Consumer Privacy Act) ("*CCPA*"), and any implementing, derivative or related legislation, rule, regulation, and regulatory guidance, as amended, extended, repealed and replaced, or re-enacted, in each case, having the effect of law.

(g) "*Data Subject*" means an identifiable natural person who can be identified, directly or indirectly, in particular by referencing an identifier such as a name, an identification number, location data, an online identifier, or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural, or social identity of that natural person.

(h) *"De-identified Data"* means information that cannot reasonably be linked to an identified or identifiable individual.

(i) "*EEA*" means the European Economic Area.

(j) "*Personal Data*" means any information relating to an identified or identifiable natural person ("*Data Subject*") and any other data or information that constitutes personal data or personal information under any applicable Data Protection Law received from, or on behalf of Microsoft by Supplier in its performance of the Services. An identifiable natural person is one who can be identified, directly or indirectly, in particular by referencing an identifier such as a name, an identification number, location data, an online identifier, or one or more factors specific to the physical, physiological, genetic, mental, economic, cultural, or social identity of that natural person.

(k) "*Process*" or "*Processing*" means any operation or set of operations that a party performs on Personal Data, including collection, recording, organization, storage, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination or otherwise making available, alignment or combination, blocking, erasure or destruction.

(l) "*Processor*" means an entity that processes Personal Data on behalf of another entity. "Processor" includes Service Provider, Contractor, Processor (as that term is defined in the GDPR), and equivalent terms in Data Protection Laws, as context requires.

(m) "*Protected Health Information*" or "*PHI*" means Microsoft Personal Data that is protected by the Health Information Portability and Accountability Act (HIPAA).

(n) *"Pseudonymous Data"* means information that cannot be attributed to a specific individual without the use of additional information provided that it is kept separately and subject to appropriate technical and organizational measures to ensure that it is not attributed to the individual.

(o) "*Sensitive Data*" means the following types and categories of data: (1) data revealing racial or ethnic origin, political opinions, religious or philosophical beliefs, immigration or citizenship status, or trade union membership; genetic data; (2) biometric data; (3) data concerning health, including protected health information governed by the Health Insurance Portability and Accountability Act; (4) data concerning a natural person's sex life or sexual orientation; (5) government identification numbers (e.g., SSNs, driver's license); (6) payment card information; (7) nonpublic personal information governed by the Gramm Leach Bliley Act; (8) an unencrypted identifier in combination with a password or other access code that would permit access to a data subject's account; (9) personal bank account numbers; (10) data related to children; and (11) precise geolocation.

(p) "*Standard Contractual Clauses*" means the European Union standard contractual clauses for international transfers from the European Economic Area to third countries, Commission Implementing Decision (EU) 2021/914 of 4 June 2021, available at https://ec.europa.eu/info/law/law-topic/data-protection/international-dimension-data-protection/standard-contractual-clauses-scc_en.

(q) "*Subprocessor*" means a Processor engaged by a party who is acting as a Processor.

SECTION 3 Description of the Parties' Personal Data Processing Activities and Statuses of the Parties

(a) The subject matter and duration of the Processing, and the nature and purpose of the Processing, pertain to the Processing of Personal Data related to the provision of the Services reflected in the Agreement.

(b) Microsoft and Supplier operate as Independent Controllers for Processing of Personal under the Agreement.

(c) To the extent Personal Data has been transferred from the EEA, United Kingdom or Switzerland ("EEA/CH/UK") to a jurisdiction outside the EEA/CH/UK which is not recognized by the European Commission, UK Secretary of State or the relevant Swiss regulator as providing an adequate level of protection for personal data, and such transfer is not covered by an alternative International Data Transfer Mechanism (as such term is defined below), Module 1 of the Standard Contractual Clauses applies to the Processing of Personal Data under the Agreement, subject to the supplemental terms set forth in Schedule 1 hereto.

SECTION 4 International Data Transfer

(a) Some jurisdictions require that an entity transferring Personal Data to a recipient in another jurisdiction take extra measures to ensure that the Personal Data has special protections if the law of the recipient's jurisdiction does not protect Personal Data in a manner equivalent to the transferring entity's jurisdiction (an "*International Data Transfer Mechanism*"). The parties will comply with any International Data Transfer Mechanism that may be required by applicable Data Protection Law and that is mutually agreed upon, including the Standard Contractual Clauses.

(b) If the International Data Transfer Mechanism on which the parties rely is invalidated or superseded, the parties will work together in good faith to find a suitable alternative.

(c) The parties agree that by executing this Agreement they also execute the Standard Contractual Clauses, which will be incorporated by reference and form an integral part of this Agreement. The parties agree that, with respect to the elements of the Standard Contractual Clauses that require the parties' input, Schedule 1 contains information relevant to the Standard Contractual Clauses' Annexes. The parties agree that, for Personal Data of Data Subjects in the United Kingdom, Switzerland, or another country specified in Schedule 1, they

adopt the modifications to the Standard Contractual Clauses listed in Schedule 1 to adapt the Standard Contractual Clauses to local law, as applicable.

SECTION 5 Mutual Obligations of the Parties

(a) **Compliance**. The parties will comply with their respective obligations under Data Protection Law and their privacy notices, including by providing the same level of privacy protection that is required of Businesses under the CCPA.

(b) **Information.** Upon request, Supplier will provide reasonably relevant information to Microsoft to enable Microsoft to fulfill its obligations (if any) to conduct data protection assessments or prior consultations with data protection authorities.

(c) **Notification.** Supplier will notify Microsoft if it determines that it can no longer meet its obligations under applicable Data Protection Law.

(d) **Cooperation.** If Supplier receives any type of request or inquiry from a governmental, legislative, judicial, law enforcement, or regulatory authority, or faces an actual claim, inquiry, or complaint in connection with Parties' Processing of Personal Data provided to Supplier by or on behalf of Microsoft, its affiliates, or its respective end users, or obtained or collected by Supplier in connection with the purposes of this Agreement, then Supplier will notify Microsoft without undue delay, but in no event later than ten (10) business days, unless such notification is prohibited by applicable law. Supplier will promptly provide Microsoft with information relevant to the Inquiry reasonably requested by Microsoft, including any information relevant to the defense of a claim, to enable Microsoft to respond to the Inquiry.

(e) **Confidentiality**. Supplier will ensure that persons authorized to Process the Personal Data have committed themselves to confidentiality obligations no less protective than those set forth in the Agreement or are under an appropriate statutory obligation of confidentiality.

(f) **Security Controls**. Supplier will take all measures required by applicable Data Protection Law relating to data security (including pursuant to Article 32 of the GDPR). Supplier will implement appropriate technical and organizational measures designed to ensure a level of security appropriate to the risk.

SECTION 6 Supplier's Obligations as Independent Controller. As a Controller of Personal Data that is collected, exchanged, or otherwise Processed in connection with Supplier's performance of the Agreement:

(a) Supplier acknowledges and agrees that Supplier is independently responsible for compliance and will comply with applicable Data Protection Law (e.g., obligations of Controllers);

(b) Supplier will not Sell Personal Data;

(c) Supplier agrees to be responsible for providing notice to Data Subjects as may be required by applicable Data Protection Law (e.g., GDPR Articles 13 and 14, as applicable) and responding, as required by Data Protection Laws such as Chapter III of GDPR, to Data Subject's requests to exercise their rights and identifying a lawful basis of Processing (e.g., consent or legitimate interest);

(d) Supplier agrees that will keep Pseudonymous Data separate from any additional information necessary to make such Pseudonymous Data attributable to a specific individual and will subject such Pseudonymous Data to appropriate technical and organizational measures to ensure that it is not attributed to specific individual; and

(e) Supplier agrees that it will take reasonable measures to ensure that De-identified Data cannot be associated with a specific consumer or household, publicly commit to maintain the De-identified Data in de-identified form and not attempt to reidentify it, and contractually commit any Subprocessors to do the same**.**

SECTION 7 Supplier's Obligations as Third Party. If Supplier Processes Personal Data as a Third Party under the CCPA in connection with Supplier's performance of the Agreement, then:

(1) Supplier will Process Personal Data only for the limited and specific business purpose(s) described in the Agreement.

(2) Supplier agrees that the Personal Data is made available only for the limited and specified purpose(s) set forth in the Agreement, and Supplier may use the information only for those purposes.

(3) Supplier will not Sell or Share Personal Data made available to it by Microsoft.

Schedule 1 to Appendix D:

Information for International Transfers

Frequency of Transfer

Continuous for all Personal Data.

Retention Periods

As Controllers, the parties retain Personal Data for as long as they have a business purpose for it or for the longest time allowable by applicable law.

1. *For the purpose of the Standard Contractual Clauses:*
    - Clause 7: The parties do not adopt the optional docking clause.
    - Clause 8.2(c): Before disclosing a copy of the Standard Contractual Clauses, the disclosing party must redact all commercial terms including without limitation liability terms, Annex II, and any other detailed security terms.
    - Clause 11(a): The parties do not select the independent dispute resolution option.
    - Clause 17: The parties select Option 1. The parties agree that the governing jurisdiction is Republic of Ireland.
    - Clause 18: The parties agree that the forum is the High Court in Dublin, Ireland.
    - The Parties agree that the references to local law in the Standard Contractual Clauses include applicable professional standards.
    - For the avoidance of doubt, any limitations of liability, including limitations on indemnities, set forth in the Agreement apply with respect to liability arising under the Standard Contractual Clauses.
    - Nothing herein shall make Supplier responsible for the implementation and maintenance of any controls relating to the equipment or information systems of Microsoft. All such controls shall be the responsibility of Microsoft except as otherwise expressly agreed in an applicable SOW.
    - Annex I(A): The data exporter is the Data Exporter (defined above) and the data importer is the Data Importer (defined above).
    - Annex I(B): The parties agree that Schedule 1 describes the transfer.
    - Annex I(C): The competent supervisory authority is the Irish Data Protection Commission.
    - Annex II: The parties agree that Schedule 2 describes the technical and organizational measures applicable to the transfer.

2. *For the purpose of localizing the Standard Contractual Clauses the terms in Section 1 above shall apply except to the extent modified below:*
    - Switzerland
        - The parties adopt the GDPR standard for all data transfers.
        - Clause 13 and Annex I(C): The competent authorities under Clause 13, and in Annex I(C), are the Federal Data Protection and Information Commissioner and, concurrently, the EEA member state authority identified above.
        - Clause 17: The parties agree that the governing jurisdiction is Republic of Ireland.
        - Clause 18: The parties agree that the forum is the High Court in Dublin, Ireland. The parties agree to interpret the Standard Contractual Clauses so that Data Subjects in Switzerland are able to sue for their rights in Switzerland in accordance with Clause 18(c).
        - The parties agree to interpret the Standard Contractual Clauses so that "Data Subjects" includes information about Swiss legal entities until the revised Federal Act on Data Protection becomes operative.
    - United Kingdom

- "UK SCC Addendum" means the International Data Transfer Addendum to the EU Commission Standard Contractual Clauses issued by the UK's Information Commissioner's Office under S119A(1) Data Protection Act 2018, as modified by the Information Commissioner's office from time to time, available at https://ico.org.uk/for-organisations/guide-to-data-protection/guide-to-the-general-data-protection-regulation-gdpr/international-data-transfer-agreement-and-guidance/.

- For transfers from the United Kingdom that are not subject to an adequacy decision or exception, the parties hereby incorporate the UK SCC Addendum by reference and, by signing this DPA, also enter into and agree to be bound by the Mandatory Clauses of the UK SCC Addendum.
- The parties agree that the following information is relevant to Tables 1 – 4 of the UK SCC Addendum and that by changing the format and content of the Tables neither party intends to reduce the Appropriate Safeguards (as defined in the UK SCC Addendum).
    - Table 1: The parties' details, key contacts, data subject contacts, and signatures are in the signature block of the DPA.
    - Table 2: The selected SCCs, Modules and Selected Clauses are described in Schedule 1.
    - Table 3: The list of parties, description of transfer, and list of sub-processors are described in Schedule 1. The Technical and Organizational measures to ensure the security of the data are described in Schedule 2.
    - Table 4: Neither party may end the UK SCC Addendum when the Approved Addendum changes.
- Clause 17 of the Standard Contractual Clauses: The parties agree that the governing jurisdiction is the United Kingdom.
- Clause 18 of the Standard Contractual Clauses: The parties agree that the forum is the courts of England and Wales. The parties agree that Data Subjects may bring legal proceedings against either party in the courts of any country in the United Kingdom.

Schedule 2 to Appendix D:



DeloitteInformation SecurityStatement.p

APPENDIX E

INFORMATION SUBJECT TO EXAMINATION

This Appendix E is part of the engagement letter dated February 25, 2025, between Deloitte & Touche LLP and Microsoft and approved by the Audit Committee of Microsoft.

Subject Matter on Which Management's Assertion is Based	*Criteria*
To be mutually agreed upon by the parties during the course of the engagement. Such subject matter and Criteria will be based upon the obligations set out in Chapter III of the DSA; and any commitments undertaken pursuant to the codes of conduct referred to in Articles 45 and 46 of the DSA and the crisis protocols referred to in Article 48, combined with Microsoft's benchmarks as required in the Delegated Regulation supplementing Regulation (EU) 2022/2065.	

Appendix 5 – Documents relating to the audit risk analysis

Appendix 5 – Documents relating to the audit risk analysis

Purpose

This document summarizes the risk assessment performed for the assessment of compliance with each audited obligation or commitment, including the assessment of inherent risks, control risks, and detection risks for each audited obligation (i.e., each sub-article).

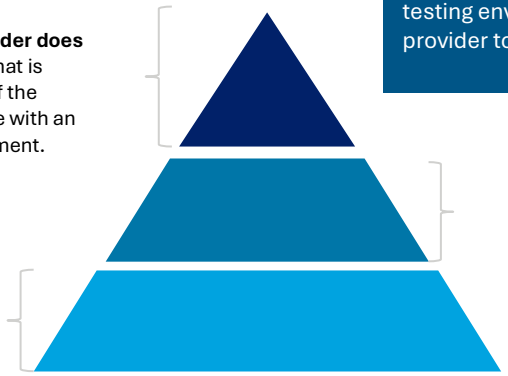
DSA risk assessment requirements

1. The audit report shall include a substantiated audit risk analysis performed by the auditing organization for the assessment of the audited provider's compliance with each audited obligation.
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 organization, materially modifies the assessment of the audit risk.
3. The audit risk analysis shall consider:
   (a) Inherent risks
   (b) Control risks
   (c) Detection risks

Misstatement – an intentional or unintentional omission, misrepresentation, or error in the declarations or data reported or provided by the audited provider to the audit provider, or in the testing environment made available by the audited provider to the audit provider.

Detection Risk

The risk that the **auditor provider does not detect a misstatement** that is relevant for the assessment of the audited provider's compliance with an audited obligation or commitment.



Inherent Risk

The risk of **non-compliance intrinsically related to the nature, the design, the activity, and the use of the audited service,** as well as the context in which it is operated, and the risk of non-compliance related to the nature of the audited obligation or commitment.

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.**

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 35.3 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.

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.	• The transparency reports • Systemic Risk Assessment • Information from audited provider (website, voice-over, annual report, trust, and safety reports)
The nature of the obligations and commitments in Chapter 3 of the DSA	Any documentation by the audited provider concerning the scope including: • Systemic Risk Assessment • Data flowcharts • The audit risk and control framework
Other appropriate information, including, where applicable, information from previous audits to which the audited service was subjected.	Any documentation from previous audits to which the audited service was subjected: • Internal audit reports concerning the DSA or covering topics in the DSA • 2024 Microsoft Bing DSA Audit Report • 2024 Microsoft Bing DSA Audit Report - Redacted • 2024 Bing Systemic Risk Assessment Report • 2024 Bing DSA Audit Implementation Report (AIR)
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 35.3 of Regulation (EU) 2022/2065, and any other relevant guidance issued by the Commission with respect to the application of Regulation (EU) 2022/2065.	None identified
Other appropriate information, including, where applicable, information from audit reports published pursuant to Article 42.4 of Regulation (EU) 2022/2065 by other providers of very large online	• 2024 Microsoft Bing DSA Audit Report • 2024 Microsoft Bing DSA Audit Report - Redacted • 2024 Bing Systemic Risk Assessment Report

platforms or of very large online search engines operating in similar conditions or providing similar services to the audited service.

- 2024 Bing DSA Audit Implementation Report (AIR)

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 obtained 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 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 Bing's system of internal controls 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

See below for the determination of inherent, control and detection risks.

4. Revision of Risk Assessment

In some instances, our assessment of the risks of material misstatement changed during the engagement as additional evidence is 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 modified the planned procedures accordingly.

5. Determination and assessment of inherent, control and detection risks for each obligation (I.e., sub article):

Digital Services Act: Overview of risk assessment during the initial and final phases, unless otherwise specified:

Obligations	Inherent risk	Control risk	Testing strategy[2]	Detection risk
11.1	Low	Low	Controls and substantive procedures	Low
11.2	Low	Low	Controls and substantive procedures	Low
11.3	Low	Low	Controls and substantive procedures	Low
12.1	Low	Low	Controls and substantive procedures	Low
12.2	Low	Low	Controls and substantive procedures	Low
14.1	Low	Low	Controls and substantive procedures	Low
14.2 – Initial	Medium	Low	Controls and substantive procedures	Low
14.2 – Final	Medium	Medium	Controls and substantive procedures	Medium

[2] D&T evaluated the controls to assess their design and implementation, as well as to support the risk assessment process.

Obligations	Inherent risk	Control risk	Testing strategy[2]	Detection risk
14.4	Medium	High	Controls and substantive procedures	Medium
14.5	Low	Low	Controls and substantive procedures	Low
14.6	Low	Low	Controls and substantive procedures	Low
15.1.a	Medium	High	Controls and substantive procedures	Medium
15.1.c	Medium	High	Controls and substantive procedures	High
15.1.d	Medium	High	Controls and substantive procedures	Medium
15.1.e – Initial	Medium	High	Controls and substantive procedures	High
15.1.e – Final	Medium	High	Controls and substantive procedures	Medium
24.2	Medium	High	Controls and substantive procedures	Medium
24.3	Medium	High	Substantive procedures only	Medium
34.1	Medium	High	Controls and substantive procedures	Medium
34.2	Medium	High	Controls and substantive procedures	Medium
34.3	Low	Low	Controls and substantive procedures	Low
35.1	Medium	High	Controls and substantive procedures	Medium
36.1	Medium	Medium	Controls and substantive procedures	Low
37.1	Low	Low	Substantive procedures only	Low
37.2	Low	Low	Substantive procedures only	Low
37.3	Low	Low	Substantive procedures only	Low
37.4	Low	Low	Substantive procedures only	Low
37.6	Low	Low	Substantive procedures only	Low
38 – Initial	High	Medium	Controls and substantive procedures	High
38 – Final	High	High	Not applicable - Disclaimer of opinion	High
39.1	Medium	High	Controls and substantive procedures	Medium
39.2	Medium	High	Controls and substantive procedures	Medium
39.3	Medium	High	Controls and substantive procedures	High

[2] D&T evaluated the controls to assess their design and implementation, as well as to support the risk assessment process.

Obligations	Inherent risk	Control risk	Testing strategy[2]	Detection risk
40.1	Low	Medium	Controls and substantive procedures	Low
40.3	Low	Medium	Controls and substantive procedures	Low
40.12	Low	Medium	Controls and substantive procedures	Low
41.1	Medium	Low	Controls and substantive procedures	Low
41.2	Medium	Low	Controls and substantive procedures	Low
41.3	Medium	Low	Controls and substantive procedures	Low
41.4	Medium	Low	Controls and substantive procedures	Low
41.5	Medium	Low	Controls and substantive procedures	Low
41.6	Medium	Low	Controls and substantive procedures	Low
41.7	Medium	Low	Controls and substantive procedures	Low
42.1	Medium	Low	Controls and substantive procedures	Low
42.3	Medium	High	Controls and substantive procedures	Medium
42.4	Medium	Medium	Controls and substantive procedures	Medium
42.5	Medium	Medium	Controls and substantive procedures	Low

[2] D&T evaluated the controls to assess their design and implementation, as well as to support the risk assessment process.

Appendix 6 – Documents attesting that the auditing organization complies with the obligations laid down in Article 37.3.a through 37.3.c

Appendix 6 – Documents attesting that the auditing organization complies with the obligations laid down in Article 37.3.a through 37.3.c

DSA annex	Response
Documents attesting that the auditing organization complies with the obligations laid down in Article 37.3.a of Regulation (EU) 2022/2065.	We are required to be independent and to meet other ethical responsibilities in accordance with the Code of Professional Conduct established by the American Institute of Certified Public Accountants ("AICPA") and the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (including International Independence Standards). We have complied with those requirements. We applied the Statements on Quality Control Standards established by the AICPA and the International Standards on Quality Management issued by the IAASB and, accordingly, maintain a comprehensive system of quality control. 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 Microsoft Bing's DSA auditor since 2024. Lastly, we confirm that we are not receiving a contingent fee based on the outcome of this audit.
Documents attesting that the auditing organization complies with the obligations laid down in Article 37.3.b of Regulation (EU) 2022/2065.	In compliance with Article 37.3.b, we confirm that our team possesses the necessary knowledge, skills, and professional diligence under ISAE/AICPA standards, which were applied throughout the engagement. The team includes certified professionals (Chartered Accountants, Certified Public Accountants, Certified Information Systems Auditors, Certified Information Systems Security Professionals, Health Information Trust Alliance Certified Common Security Framework Practitioners, and Cloud Security Knowledge) and individuals experienced in data science and data privacy regulations.
Documents attesting that the auditing organization complies with the obligations laid down in Article 37.3.c of Regulation (EU) 2022/2065.	We maintain independence and met ethical responsibilities in line with the American Institute of Certified Public Accountants "AICPA" Code of Professional Conduct and the International Ethics Standards Board for Accountants' Code (including International Independence Standards). We also applied International Standard on Quality Management I "ISQM 1", AICPA Statements on Quality Control Standards, and IAASB International Standards on Quality Management, maintaining a comprehensive quality control system with documented policies and procedures for compliance with ethical, professional, legal, and regulatory requirements.

Appendix 7 – Documentation and results of any tests performed by the auditing organization, including as regards algorithmic systems of the audited provider

Appendix 7 – Documentation and results of any tests performed by the auditing organization, including as regards algorithmic systems of the audited provider

Documentation and results of any tests performed by the auditing organization, including as regards algorithmic systems of the audited provider	
Documentation and results of any tests performed by the auditing organization, including as regards algorithmic systems of the audited provider.	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, Sections 1-6 (Audit Criteria label) in the Independent Accountant's Report.

Appendix 8 – Definitions

Appendix 8 - Definitions

For purposes of this assurance report the following terms have the meanings attributed below:

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 VLOSE about the subject matter information (that is, the outcome of the measurement or evaluation of an underlying subject matter against criteria).
Audit Criteria	The benchmarks used to measure or evaluate the underlying subject matter.
Audited Obligation or Commitment	An obligation or commitment referred to in obligation 37.1 of Regulation (EU) 2022/2065 which forms the subject matter of the audit. Unless noted otherwise, each sub article is an audited obligation or commitment.
Auditing Organization	An individual organization, a consortium or other combination of organizations, 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 organization 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 analyze 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 obligation 37.1 of that Regulation.
Audit Risk	The risk that the auditing organization 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.
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.
Intended Users	The individual(s) or organization(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.
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.
Substantive Analytical Procedure	An audit methodology used by the auditing organization to assess information to infer audit risks or compliance with the audited obligation or commitment.

Source used: Delegated Act (Article 2), ISAE 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information

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