DiGiTL

# THE E-COMMERCE DATA GAP

## A STUDY ON TRACKING MATURITY

2026 Edition | Vol. 2

The same websites, one year on



Incl. case study on real-time profit bidding:

**“How the BAUR Group is revolutionising its data quality.”**



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# INTRODUCTION

## Has the market moved in a year?

A year ago, we asked ourselves what the typical tracking setup in DACH e-commerce actually looks like. We technically analysed 418 online shops and found a clear gap: only about one in four companies with a professional tag management setup was using server-side tagging.

That study prompted many conversations. One frequently voiced wish was that we keep looking at how the market develops. We have done just that: we examined the same companies again a year later (415 of the 418 could again be measured reliably), following the same principle as in the first edition. New this time is a look at Consent Mode v2, which transmits consent signals to Google. Google has required them in the European Economic Area since March 2024 for personalisation and measurement features.

The answer to the question of movement is a clear yes. Among companies with Google Analytics and Tag Manager, the share using server-side tagging has risen from 24.1 to 31.2%. The consent foundation is also broadly in place: 98.5% of the companies analysed that use Google Analytics transmit consent signals in line with Consent Mode v2.

At the same time, two in three companies with GA and GTM still operate without server-side tagging. The gap has narrowed, but it has not closed.

On the following pages, we show what has changed, what this means for your data strategy, and how the BAUR Group achieved a measurable advantage with server-side tagging and real-time data.



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# EXECUTIVE SUMMARY

5 lessons you will take away

## 1. Server-side tagging is on the rise

From just under a quarter to just under a third: the share of companies with server-side tagging among those with GA and GTM rose from 24.1 to 31.2%.

## 2. Two in three are still behind

Despite the growth, two in three companies with GA and GTM still operate without server-side data collection. For these companies, the gap remains.

## 3. Consent Mode v2 has arrived

98.5% of the companies analysed that use Google Analytics transmit consent signals in line with Consent Mode v2. What Google has required since March 2024 for personalisation and measurement features is thus largely being implemented by the shops analysed. For marketers, this is good news: the foundation for conversion modelling is in place.

## 4. The base year on year

Google Analytics is used by 65.8% of companies (previous year: 70.4%). The share of GA users with Google Tag Manager stands at 63.4% (previous year: 72.6%).

## 5. Real results

With Digitl and Google, the BAUR Group has built a real-time architecture based on server-side GTM and Google Cloud. The result: over 100% more recorded conversion volume compared with the previous upload method, and a shift from 24 hours of data latency to zero.

# THE STUDY

## The Data Gap One Year On

This year, we map the Analytics Maturity Funnel across four stages. It begins with the consent foundation and ends with the most technically demanding step. Each stage shows how many companies from the stage above took the next step. For the comparison with 2025, we calculate as in the first edition; the values are on page 6. The picture is clear: the foundations are broad at the top, and the funnel thins out quickly towards the bottom. That is exactly where competitive advantage begins.

## Methodology

Our analysis is based on a technical review of the same leading e-commerce companies in Germany, Austria and Switzerland that were already examined in the first edition (418). Three of them could no longer be measured reliably in 2026, so the analysis base is 415 companies.

We again analysed each website by inspecting its network requests. New in this edition: every site was measured twice, once in its default state without any consent interaction and once after consent had been granted. The figures shown here refer to the post-consent state.

Specifically, we looked for:
**Google Analytics (GA):** presence of a gtag/js request URL.
**Google Tag Manager (GTM):** presence of a gtm.js request URL.
**Server-Side Tagging (SST):** evidence of a server-side request URL running on a custom domain.
**Consent Mode v2:** presence of the gcd parameter in the measurement request.

The analysis base is 415 companies for which a reliable measurement was possible. The analysis did not focus on non-Google products such as Adobe or Tealium.

## Key Findings

**The consent foundation is broad:** 71.3% of the companies analysed transmit consent signals in line with Consent Mode v2.

**Almost all of them measure as well:** 90.9% of companies with Consent Mode v2 use Google Analytics.

**Central management thins out:** 63.6% of those companies use Google Tag Manager.

**Server-side tagging remains the exception:** Server-side tagging is the rarest step: only 31.6% of companies with Consent Mode v2, Google Analytics and GTM use it.

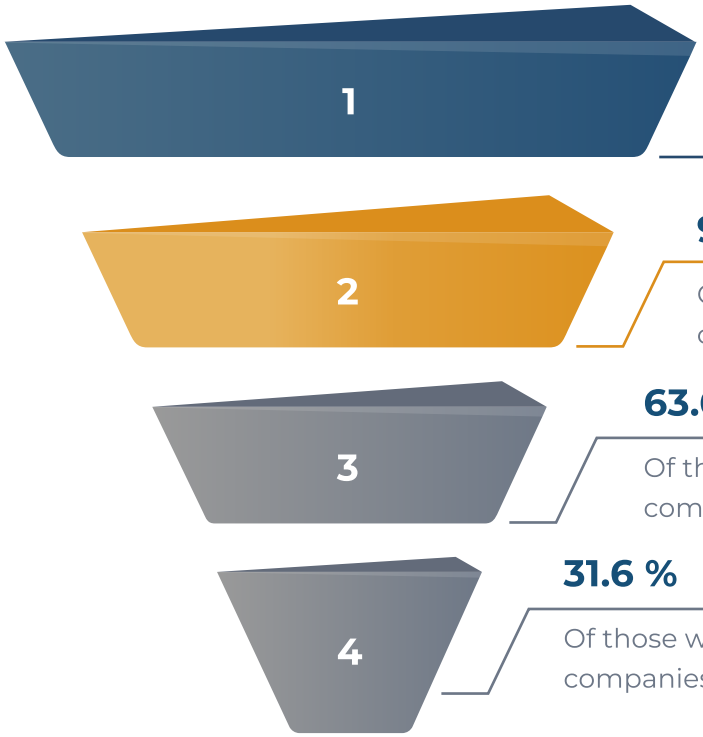
***The funnel chart is on page 6.***

## Change since 2025

The Analytics Maturity Funnel 2026 and the comparison with the first edition. Of 415 companies analysed, 54 reach the final stage.

## The 2026 Funnel

Four stages, each shown as a share of the stage above.




**71.3 %**

Of 415 companies analysed, 71.3% use Consent Mode v2 (296)

**90.9 %**

Of those with Consent Mode v2 (296), 90.9% of companies use Google Analytics (269)

**63.6 %**

Of those with Google Analytics (269), 63.6% of companies use Google Tag Manager (171)

**31.6 %**

Of those with Google Tag Manager (171), 31.6% of companies use Server-Side Tagging (54)

## The comparison with 2025

Calculated as in the first edition, without Consent Mode v2 as a preliminary stage. The SST figure therefore differs slightly from the funnel above (31.2 instead of 31.6%). Consent Mode v2 was measured for the first time in 2026.

| 2025 — First edition, recalculated for 415 companies | | 2026 — This edition, 415 companies |
|---|---|---|
| Not measured in 2025 | Consent Mode v2<br>Share of all 415 companies | 71.3 % |
| 70.4 % | Google Analytics<br>Share of all 415 companies | 65.8 % |
| 72.6 % | Google Tag Manager<br>Share of GA users | 63.4 % |
| 24.1 % | Server-Side Tagging<br>Share of companies with GA and GTM | 31.2 % |

*Prior-year figures have been recalculated against the comparable analysis base of 415 companies and therefore differ marginally from those published in the first edition.*



# CONSENT MODE V2

## The Foundation Has Been Laid

Since March 2024, Google has required advertisers in the European Economic Area to transmit consent signals in order to continue using personalisation and measurement features. The technical basis for this is Consent Mode v2, which Google extended in November 2023 with the ad_user_data and ad_personalization parameters. Our survey shows that among the companies analysed that use Google Analytics, implementation is well advanced. This may be the best news in this study for those responsible for marketing.

**98.5%**

of companies using Google Analytics transmit consent signals in line with Consent Mode v2.

### Conversion modelling becomes possible

Consent Mode v2 transmits the consent status even when a user declines. From this, Google can model conversions and thus estimate part of the missing measurement data. Prerequisites are correct implementation and sufficient data volume. Without the signals, the gap stays empty.

### Campaign steering stays meaningful

Missing conversion data means that automated bidding strategies optimise on an incomplete basis. With correctly implemented Consent Mode, the algorithm gets a more complete picture, which can improve bidding decisions and budget allocation.

### A no is not the end of measurement

If a user declines, that does not have to mean the end of measurement. With Consent Mode, Google can model missing values on an aggregated basis, provided there is sufficient data volume, without overriding the user's decision. That 98.5% of companies with Google Analytics transmit the signals required for this shows how established this approach is in DACH e-commerce.




# OUTLOOK

## The Signals Carry More Weight

Since 15 June 2026, the Google Signals setting in Google Analytics only controls the association of data with signed-in users for reporting purposes. Collection of advertising data is now governed solely by Consent Mode. Google has announced further changes to how ads personalisation is controlled for later in the year. That makes it matter even more that consent signals are implemented correctly.

### The next step

Consent Mode v2 transmits the consent status to Google. Server-side tagging can help ensure that more signals arrive reliably. Together, they create a more dependable data foundation. This is exactly where the remaining gap lies: only just under a third of companies with GA and GTM have taken this second step so far.



# WHY TRACKING MATTERS

## The High Cost of Outdated Tracking Setups

Our study data shows that two in three companies with GA and GTM operate without server-side tagging. That can represent a business risk with concrete costs attached. And it can mean having to deal with three challenges every day:

### THE SIGNAL LOSS PROBLEM

### Signal Loss: The Data You Don’t See

Without Server-Side Tagging, you operate with a blind spot. Browser restrictions and short-lived cookies mean valuable conversion data is lost forever. This creates significant gaps in your measurement, just as our client experienced, leaving you with an incomplete view of actual user behavior.

### THE ATTRIBUTION PROBLEM

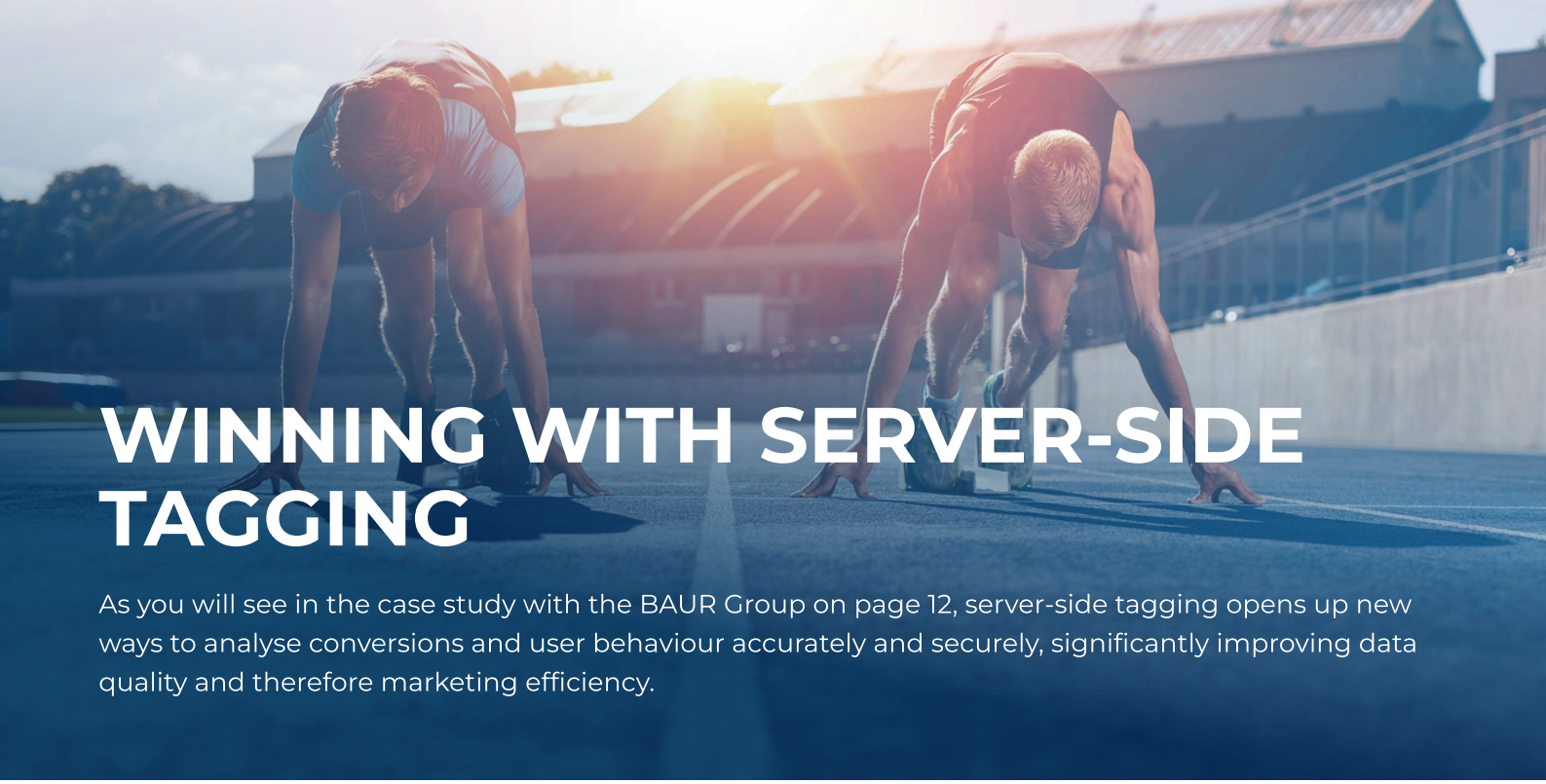
### Unreliable Attribution: Guesswork, Not Growth

When you can't see the full user journey, you can't assign credit where it's due. This turns your marketing attribution into guesswork. You risk over-investing in underperforming channels and cutting budget from your true top performers. It’s not just bad data; it’s wasted marketing spend.

### THE AI PROBLEM

### Taking Away AI's Foundation and Slowing Yourself Down

AI is already one of the most powerful tools in marketing, but it needs data. Incomplete or delayed data cripples this engine. You are paying for a powerful engine but only giving it low-quality fuel.



# WINNING WITH SERVER-SIDE TAGGING

As you will see in the case study with the BAUR Group on page 12, server-side tagging opens up new ways to analyse conversions and user behaviour accurately and securely, significantly improving data quality and therefore marketing efficiency.

## ENHANCED DATA PRIVACY & CONTROL

Server-side tagging provides more control over user data. Companies can decide what information is sent to third-party providers, which helps complying with regulations like GDPR. This approach gives back full control over the data flow, ensuring data protection and transparency.

## INCREASED PERFORMANCE & SPEED

Moving tracking to the server reduces the amount of code that needs to load in a user's browser. This improves website loading speed and the overall user experience, which can positively influence search engine rankings.

## IMPROVED DATA QUALITY

Server-side tagging ensures data is clean and accurate from the start. This improved quality gives you a competitive advantage, leading to more effective campaigns and smarter business decisions.

## STRATEGIC DATA ENRICHMENT

With server-side tagging, companies can enrich their data with additional backend information before it is sent to third parties. This allows for more advanced strategies, such as value-based bidding in Google Ads, which can significantly improve campaign performance and marketing efficiency.

# THE SOLUTION

## How to Close Your Data Gap

Adoption of server-side tagging is growing, but among companies with GA and GTM it still stands at only around one in three. Roughly two thirds of these companies are therefore not yet prepared for the future of data collection. For companies looking to close this gap and make their data infrastructure future-proof, we recommend reviewing the following steps:

### 1. Perform an Audit

Start with a comprehensive audit to understand your current GTM, GA, and SST setup, identifying specific areas for improvement and a roadmap for a more robust architecture.

### 2. Implement Google Tag Gateway:

As the latest evolution in tag management, Google Tag Gateway is an essential component for any modern Server-Side Tagging setup. This ensures data is handled with greater control and privacy compliance.

### 3. Consider GTM as a Service:

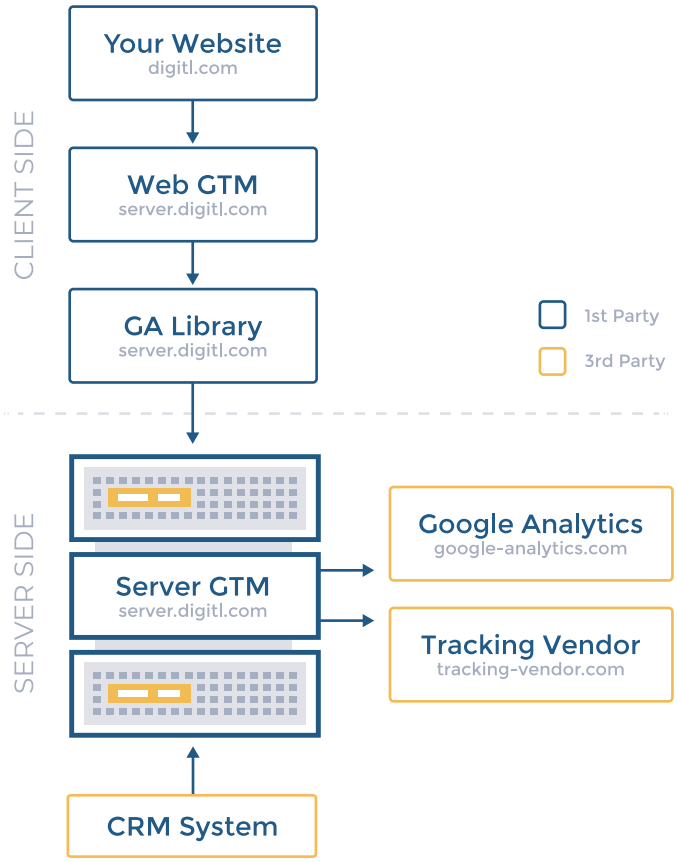
For companies lacking the internal resources or expertise, using GTM as a service provides a managed solution for maintaining a clean, efficient, and up-to-date tracking environment.

# RECAP

## How Does Server-Side Tagging Work?

Traditionally, tracking is done in the web browser: client-side. Tags and pixels are embedded directly into the source code of the website – both the Google Analytics pixel and all other marketing tags. As soon as a user visits a page in their browser, these code snippets communicate with the corresponding tools – Google Analytics, Facebook/Meta, etc.

Server-Side Tagging shifts data collection from the user's browser to a server, which is usually managed by the website operator. The tracking code is not executed directly in the browser, as was previously the case, but the data is first sent to a separate server, which acts as an intermediary. This data can then be sent from there to various marketing tools such as Google Analytics, Facebook Pixel, or others.




(Server-Side Tagging *(SST), 2026)*

# CASE STUDY

How BAUR Cut Data Latency to Zero

baur.

**OVER**
**100%**

more recorded conversion volume compared with the previous upload method

**FROM 24 HOURS**
**TO 0**

data latency between transaction and bidding signal

**10**
**ONLINE SHOPS**

across the BAUR Group in Germany, Austria and Switzerland in rollout

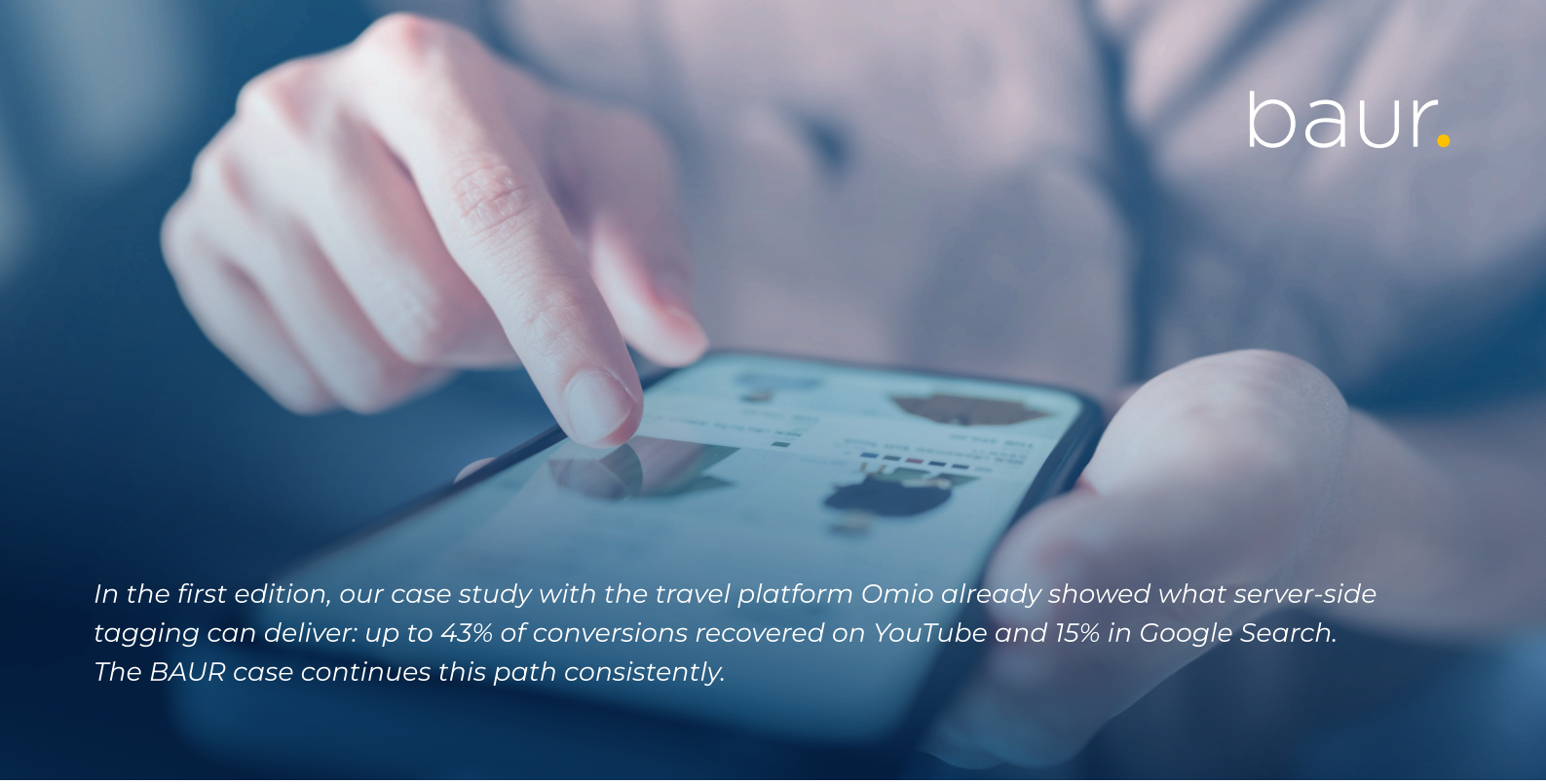
> *"We progressively rolled this real-time profit bidding technology out across all Google Ads campaigns over the course of the first quarter of 2026. In parallel, it was implemented in the other 9 online shops of the BAUR Group in Austria and Switzerland."*
>
> Knut Barth | Head of Online Marketing | BAUR

## THE CHALLENGE

For years, BAUR managed its Google bid management on the basis of its own sales data via manual conversion uploads. The process involved calculating return rates, profit margins, attribution factors and new-customer incentives, which were then transmitted to Google with a 24-hour delay. In a dynamic bidding environment, this latency proved to be a bottleneck. The strategic levers within Google Ads, in particular targeting new customer acquisition (NCA) and high-value customers (CLV optimisation), could also only be implemented inefficiently from a technical standpoint.

## THE APPROACH

To eliminate this latency and maximise data quality, BAUR, together with Google and the agency Digitl, implemented a real-time architecture based on Google Cloud. At its core is a Firestore database that the server-side GTM communicates with directly. As soon as a transaction takes place, the product data is transferred to the cloud in real time. There, the complex calculation of the actual profit value and net revenue (taking return forecasts into account) takes place "on the fly". This enriched value data is immediately fed back to the Google Ads tag and fired. In parallel, the customer status (new vs. existing) is validated via the data layer.




*In the first edition, our case study with the travel platform Omio already showed what server-side tagging can deliver: up to 43% of conversions recovered on YouTube and 15% in Google Search. The BAUR case continues this path consistently.*

## THE RESULTS

The switch from batch processing (uploads) to real-time transmission has led to significant successes: the data foundation has improved massively. Recorded conversion volume increased by over 100% compared with the previous upload method.

## THE CLIENT

The BAUR Group (a member of the Otto Group) is a leading German e-commerce company that operates the online retailer baur.de, which specialises in fashion, footwear and furniture.





# OUR PATH TO MODERN MEASUREMENT

## Certified Technology Solutions By Digitl

With today's evolving browsers and user settings, capturing a complete picture of customer interactions can be challenging. Server-side tracking centralizes your data collection, helping you gather the accurate information needed to see the full picture and make smarter business decisions.

### THE QUICK-START: GOOGLE TAG GATEWAY

A simplified way to serve Google tags from your domain.

- Quickly makes tracking more resilient to ITP and blockers.
- Boosts data signals with minimal technical overhead.
- The perfect first step into the server-side ecosystem.

### THE POWERHOUSE: SERVER-SIDE GTM (SGTM)

Runs Google tags on your server for more control and accuracy.

- Recovers lost data with maximum accuracy.
- Enables data enrichment (e.g., with CRM data).
- Ensures full data governance and GDPR compliance.

# DIGITL - YOUR SUCCESS PARTNER

## Having the right tools is just the start.

We work closely with you to design the perfect server-side strategy that fits your existing tech stack, whether it’s on Google Cloud, Amazon Web Services, or Azure. Our experts then handle the seamless technical setup, building in best practices for performance and security right from the start. Together, we'll turn your data into clearer insights and a decisive marketing advantage.

# CONTACT US

We are happy to show you how Server-Side Tagging can specifically work for you.




**DR. TIM HASENPUSCH**

Managing Partner

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*“So much of the digital marketing world has been built on a data foundation that is becoming less and less reliable. Server-Side Tagging is about taking back control. It’s a strategic shift that allows our clients to build their own stable, accurate source of truth, ensuring that every decision they make is based on data they can trust, today and into the future.”*

# WHY DIGITL?

## Digitl as Certified Partner

As a trusted MarTech, AdTech, and certified Google Cloud Services partner, Digitl provides direct access to Google's latest innovations and industry best practices.
The team of senior experts in Digital Analytics, Ad Technology, and Cloud Services provides state-of-the-art knowledge and professional implementation. Digitl is unique as a provider of GMP licenses and consultants who are not dependent on any publisher network. This strong partnership with Google allows us to help businesses navigate digital complexities and unlock the full potential of their marketing technology stack.

Google Marketing Platform Sales Partner

Meridian Certified Partner

Google Marketing Platform Certified

Google Cloud SPECIALIZATION Marketing Analytics

# EXCERPT OF THE E-COMMERCE WEBSITES IN THE STUDY

The insights in this study are based on a detailed technical analysis of the following e-commerce websites* from the DACH region.

thomann.de
takkt.de
baur.de
qvc.de
aboutyou.de
rimowa.de
bader.de
home24.de
ottoversand.at
universal.at
quelle.de
lascana.at
ackermann.ch
jelmoli-shop.ch
limango.de
babymarkt.de
rebuy.de
at.personalshop.com
office-partner.de
eis.de
campingwagner.de
elektroshopwagner.de
wolt.com
galaxus.de
spreadshirt.de
vitafy.de
almdudler.com/de-DE
knuspr.de
buttinette.de
connox.de
korodrogerie.de
bandel-online.de
relaxdays.de
aaa-internetshops.de
pearl.de
brillen.de
oskar-store.de
manufactum.de
sport-thieme.de
tink.de
bett1.de
juskys.de
yves-rocher.de
fc-moto.de
hessnatur.com/de
porsche.at
media-concept.com
channel21.de
oppermann.de
orion.de
wardow.com
outfittery.de
home-deluxe-gmbh.de
refurbed.at
gurkerl.at
snocks.com
calida.com
sheego.de
def-shop.com
livefastdieyoung.de
conrad.at
lifefitness.de
hanwag.de
mpb.com
juwelo.tv
outfitter.de
horze.de
shop24direct.de
gartenmoebel.de
shop-lieckipedia.de
x-kom.de
jeans-direct.de
isoled.at
cybex-online.com
sportissimi.de
baer-schuhe.de
heute-wohnen.de
wolkdirekt.com
leslunes.de
rockanutrition.de
hisert.de
de.tvshop.com
at.tvshop.com
ch.tvshop.com
shop4runners.com
sportwerk.com
paligo.de
moebelando.de
onergys.de
zoologo.de
kitaeinkauf.de
mcgarden24.de
moluna.de
heimwerkertools.com
frogcoffee.de
kavalio.de
warehouse-one.de
autoteile-immler.com
berlinbottle.de
autoteile-werkzeuge.de
luamaya.com
ladenbau.de
weg-ist-weg.com
panorama24.eu
terd.de
electronicx.de
prestigetickets.de
multiplyapparel.de
wall-art.de
ranzenfee-koffertroll.de
vikingdirekt.at
liketransport.de
innenrollo.de
shkshop.com
vapor-handel.de
purish.com
nanobike.de
zimeo.de
gate-to-the-games.de
brands4pets.de
abc-dental-care.de
keimling.de
franzose.de
handelskoenig.com
prepmymeal.de
urbandrinks.de
motocaddygolf.de
lomado.de
fussskleidung.de
vampirevape.de
waermebild24.com
csp-shop.de
rocket-tools.de
swing2sleep.de
zup24.de
huber-bodywear.com
eu.xouxou.com
steffensmeier.de
maxsel.de
spreadshirt.de
smileypack.de
druckerpatronen.de
wassersporteuropa.de
pharmacare.de
whooki.de
true-nature.bio
allesverfügbar.de
hulle24.de
derhandwerksmeister.com
kreativ-offensive.de
naturagart.de
gepps.de
angelplatz.de
intercom-it.de
sneakerpeeker.de
textilwerk.com
verticalextreme.de
knerst.com
dogsworld.at
ribelli.de
embassy-sports.com
wecycle.de
keba.com/emobility
bio-stefan.at
ranger-shop.de
koelle-zoo.de
marcoschreier.de
biozoyg.shop
aboutwater24.com
holzmannshop24.de
ideal-pack-foodsolutions.de
meets-ecommerce.de
licargo.de
handingo.de
bio-kinder.de
bbi-trade.de
hoehenpass.de
promobo.de
lampenonline.de
docsave.com
prestije.de
nethinks.com
mode-wolf.de
mojawo.de
house-attack.de
fischer-lahr.de
oleio.de
holzbrx.de
lueftungsmarkt.de
boerner.de
hiw24.de
sls-profishop.de
favelaclothing.com
volutionsports.com
teppichversand24.de
elektronetshop.de
luxentu.de
hanfgarten.at
bodyip-nutrition.de
dtsshop.de
redstar24.de
badfabrik24.de
smart-engineered.com
biber.com
taf-industriesysteme.de
steg-platten.de
onlineshop-baumarkt.de
monster.tech
fliesenrabatte.de
led-martin.de
grillheaven.at
merchsekai.de
pflanzwerk.de
myvesperbox.de
liketransport.de
christopeit-sport.com
finzelundschuck.de
freeeway.com
wolfgangs.de
apiando.com
systemtreff.de
haka.com
kvm-switch.de
kofferworld.de
wunderwunsch.de
kokku-online.de
meinspiel.de
brands-club.com
wuffs-best.com
babysbestfood.com
horseven.com
kokott.com
timemaster.de
les-visionnaires.com
doyoursports.de
eurogreens.de
flotter-dampfer.de
homebyhome.de
nordwolle.com
bollerwagen.com
clubfashion24.de
stylefy.de
tabak1a.de
bodenversand24.de
ms-beschlaege.de
waschies.com
oase-wassergarten.de
zen-vape.de
litfass-buecher.buchkatalog.de
oblique-unique.com
deinestadtklebt.de
elcotec-electronic.de
nyfter.com
neolymp.com
kerzenprofi.de
design-heizungen.de
shop.primax.de
veloloft.de
kushel.de
ventano-beschlaege.de
lumiere-design.de
groenenberg-coffee.de
arrowforge.de
maschenfein.de
paintersisters-neuss.de
unzerbrechbar.de
tro.net
magno-sphere.de
highlight-led.de
liketransport.de
allcop-store.de
hellomini.de
sonnensegel-guru.de
cs-multimedia.de
peruecken24.de
universitea.de
das-kostuemland.de
lenox-kg.de
kraehe.de
industrymall.de
neona.store
sanquell.de
lkw-spanngurte.de
letterbox24.de
tradefit-shop.de
teknoraks.de
mooinzen.de
schnell-und-sicher-handelskontor.de
gartendekoparadies.de
berkemeier-homecompany.de
candy2go.de
jaloustore.de
studibuch.de
cowboystiefel-shop.de
holz-brueder.de

*This is a selection of the over 400 companies analyzed in this study, compiled from different online sources.

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