



AUDIT IMPLEMENTATION REPORT

referred to in Article 37(6) of the Regulation (EU) 2022/2065 Digital Services Act (DSA) and set out in Annex II of the European Commission Delegated Regulation (EU) 2024/436 supplementing the DSA

Created on
Conducted by

May 2025
WebGroup Czech Republic, a.s.

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1. Introduction

1.1. Purpose of this Report

This Audit Implementation Report ("report") was prepared by WebGroup Czech Republic, a.s. ("WGCZ", or "we"), the provider of online platform XVideos.com. On 23 December 2023, the European Commission designated XVideos.com as a Very Large Online Platform ("VLOP") under Article 33 of the Regulation (EU) 2022/2065 of the European Parliament and of the Council of 19 October 2022 on a Single Market For Digital Services and amending Directive 2000/31/EC (Digital Services Act), ("DSA"). This designation triggered enhanced compliance obligations for WGCZ as a provider of a VLOP, effective from 23 April 2024. In accordance with Article 37(1) of the DSA, WGCZ was subject to Independent Audit to assess compliance with the obligations set out in Chapter III and 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 of the DSA, covering the audit period from 23 April 2024 to 23 April 2025.

The purpose of this report is to document the measures implemented or to be implemented by WGCZ in response to the operational recommendations set out in the Independent Audit Report on XVideos.com issued on 21 April 2025 under Article 37(4) of the DSA ("Independent Audit Report"). Where recommendations have not been acknowledged, this report sets out the justification for such decisions and describes any alternative measures taken.

1.2. Scope of this Report

This report covers follow-ups to the operational recommendations concerning audited obligations that were evaluated as "Positive with comments" or "Negative" in the referred Independent Audit Report on XVideos.com.

This report has been prepared pursuant to Article 37(6) of the DSA and in accordance with the template set out in Annex II of the Commission Delegated Regulation (EU) 2024/436 of 20 October 2023 supplementing Regulation (EU) 2022/2065 of the European Parliament and of the Council, by laying down rules on the performance of audits for very large online platforms and very large online search engines.

1.3. Relationship to the Independent Audit Report

This report is a follow-up to the Independent Audit Report and should be read in conjunction with it. While the Independent Audit Report presents the auditor's assessment of the provider's compliance with applicable DSA obligations, this report provides WGCZ's own response to those recommendations. The structure of this report mirrors the audit findings to enable a clear and traceable link between each recommendation and the related implementation measure.

1.4. Definitions & Abbreviations

For the purposes of this report, the following abbreviations and terms are used consistently:

DSA (Digital Services Act)	Regulation (EU) 2022/2065 of the European Parliament and of the Council of 19 October 2022 on a Single Market for Digital Services and amending Directive 2000/31/EC.
VLOP (Very Large Online Platform)	An online platform which has a number of average monthly active recipients of the service in the European Union equal to or higher than 45 million and is designated as such by the European Commission in accordance with Article 33 of the DSA.
Audit Implementation Report	A report setting necessary measures to implement operational recommendations addressed in the Independent Audit Report issued under Article 37(6) of the DSA.
Independent Audit Report	Independent auditor's assessment of the provider's compliance with 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 and the crisis protocols referred to in Article 48 of the DSA issued under Article 37 of the DSA.

Operational Recommendation	Recommendation on specific measures to achieve compliance included in the Independent Audit Report.
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Additional definitions are provided within relevant sections of this report where necessary for clarity.

2. Audit Implementation Report

SECTION A: General Information	
1. Audited provider	
WebGroup Czech Republic, a.s.	
2. Address of the audited provider:	
Krákovská 1366/25, Nové Město, 110 00 Praha 1, Czech Republic	
3. Audit report on which this implementation report is based:	
Independent Audit Report on XVideos.com, Independent practitioner's assurance report concerning Regulation (EU) 2022/2065, the Digital Services Act (DSA)	
Date of adoption of the audit report:	21 April 2025
Reference to the audit report (for example an URL):	Please refer to <i>Annex-1_Independent Audit Report on XVideos.com</i> (to be published pursuant to Article 42(4) DSA)
4. Information on the underlying audit and the involved parties (refer to sections A and B of the audit report of reference):	
Audited service:	XVideos.com
Audited provider:	WebGroup Czech Republic, a.s.
Point of contact of the audited provider:	https://info.xvideos.net/authority-contact (web form)
Auditing organisation:	CERTICOM s.r.o.
Information about the auditing team of the auditing organisation:	Ing. Marián Kolembus (lead auditor)
References to any auditing standards applied in the audit, as applicable:	ISAE 3000 (Revised) – International Standard on Assurance Engagements Commission Delegated Regulation (EU) 2023/6807 – specific DSA audit methodology ISO 19011:2018 – Guidelines for auditing management systems (used for sampling and interview technique)
References to any quality management standards the auditing organization adheres to, as applicable:	ISO /IEC 17021-1:2015 – Conformity assessment – Requirements for bodies providing audit and certification of management systems (accredited by SNAS – Slovak National Accreditation Service) Internal quality management system aligned to ISO 9001:2015, monitored through annual management reviews and SNAS surveillance audits.
Period covered:	23 April 2024 – 23 April 2025
For full information on the underlying audit and the involved parties, please refer to <i>Appendix 3 – Template for the Audit Report Referred to in Article 6 of Delegated Act</i> , Section A and Section B, of the referred Independent Audit Report on XVideos.com.	
5. Does the audit implementation report refer to an audit report on compliance with all the obligations and commitments pursuant to Article 37(1) of Regulation (EU) 2022/2065 applicable to the audited provider?	
Yes, with the exception of those obligations listed in <i>Appendix 2 – Details on Obligations Outside the Scope of the Audit Assessment</i> of the referred Independent Audit Report on XVideos.com.	
6. Where applicable, references to other audit reports resulting from audits pursuant to Article 37 of Regulation (EU) 2022/2065 that the audited provider is or will be subject to concerning the audited period:	
N/A	

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

Section B.1 Recommendation for obligation Article 12(1)

Auditor's conclusion:

In our opinion, the audited provider complied with this Specified Requirement during the audit period, in all material respects. However, there is an opportunity to improve transparency around response handling and language accessibility.

Auditor's recommendations on specific measures: Clarify publicly how user messages are handled (response timeline, responsible unit/person); enhance transparency by explicitly stating which languages are supported for user communication.

1. Measures to implement the operational recommendation

We acknowledge the auditor's recommendation and will introduce clarifications on supported communication languages and expected response times directly within the relevant user-facing form.

1.1. Planned measure(s):

a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	Update the Contact form for users to include: <ul style="list-style-type: none"> a short explanatory notes on expected response timelines, an explanatory note specifying the supported languages, placed visibly on each form in addition to the reference in the Terms of Service.
b) Timing for implementation:	The measures are scheduled for implementation by 31 December 2025.

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

a) Description of the measures:	No implementation steps have been completed yet.
b) Time when the measure(s) were implemented or are planned to be implemented:	N/A
c) Result (include references to external resources, for example links to websites, as applicable):	N/A
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	N/A

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

N/A

2. Reasons for not implementing the recommendation, if applicable

a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A

Section B.2 Recommendation for obligation Article 14(4)

Auditor's conclusion:

In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. The content moderation workflow is human-led, enforcement decisions are documented diligently, and escalation procedures for complex or sensitive cases are followed. However, the absence of a formal internal guidance document describing the full moderation lifecycle and the lack of controls to detect misuse of the notice or complaint-handling systems represent material documentation and governance deficiencies.

Auditor's recommendations on specific measures: (i) Develop and formalize a Moderation and Notice Lifecycle Framework that clearly outlines roles, decision criteria, escalation logic, and automation thresholds. (ii) Implement mechanisms to log and evaluate notice originators and complaint sources over time to detect repeated misuse or manifestly unfounded submissions. (iii) Establish structured policies for user suspension in cases of abuse of the content reporting or complaint functions.

1. Measures to implement the operational recommendation

We acknowledge the auditor's recommendation and will develop internal documentation on the moderation lifecycle and update the Terms of Service if appropriate.

1.1. Planned measure(s):

a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	(i) Development and internal adoption of Content Moderation Guideline that will: <ul style="list-style-type: none"> define each stage of the moderation process, clarify roles and responsibilities, detail escalation protocols, describe the use of automation in decision-making, (ii) Ensure that Terms of Service reflect any changes, where relevant, in the content moderation and related processes.
b) Timing for implementation:	The measures are scheduled for implementation by 31 December 2025.

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

a) Description of the measures:	The development of Content Moderation Guideline started in Q2 2025. The content will be revised against the auditor's recommendations.
b) Time when the measure(s) were implemented or are planned to be implemented:	The measure is scheduled for implementation by 31 December 2025.
c) Result (include references to external resources, for example links to websites, as applicable):	No final results are available yet, as the guideline is still under development.
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	The creation of the Content Moderation Guideline directly responds to the auditor's recommendation to formalize the moderation lifecycle and clarify internal responsibilities. Once adopted, it will establish procedural consistency, improve audit readiness, and provide a governance baseline for content moderation decisions.

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

N/A

2. Reasons for not implementing the recommendation, if applicable

a) Justification for not implementing the recommendation:	Measures regarding the detection of repeated misuse or manifestly unfounded submissions and abuse of the content reporting or complaint functions is reflected within the recommendations on Article 23 obligations. Please refer to measures provided within these parts.
b) Alternative measure(s) taken to achieve compliance:	Please refer to measures planned for Article 23 obligations.

Section B.3 Recommendation for obligation Article 15

Auditor's conclusion:

The provider has made visible progress in meeting the transparency requirements of Article 15 DSA, particularly with the release of the June – December 2024 report. The provider has established a biannual reporting cycle, which demonstrates proactive engagement with regulatory obligations. The second report addresses many of the gaps present in the first and provides significantly more detailed disclosures. However, despite this progress, several deficiencies remain: (i) While the reports are made publicly available in downloadable PDF format, they are not published in structured machine-readable formats (such as XML or JSON); (ii) The reports detail content moderation actions, but do not clarify whether these actions were grounded in national/EU law or the provider's TOS; (iii) Although the reports describe the use of automated content moderation tools and the role of human review, they do not disclose accuracy metrics, error rates, or performance validation methods; (iv) The second report briefly refers to the existence of human moderators but does not provide sufficient detail on moderator training programs, oversight mechanisms, or quality assurance processes. This limits the ability of stakeholders to assess the robustness and fairness of the provider's content governance systems.

Auditor's recommendations on specific measures: (i) Publish transparency reports in structured machine-readable formats: Reports should be made available not only in PDF, but also in machine-readable formats such as XML or JSON, consistent with anticipated Commission Implementing Regulation (EU) 2024/2835, which mandates the use of standardised templates and formats. This will facilitate data interoperability, enable third-party analysis, and increase transparency for regulators and the public; (ii) Distinguish legal vs. policy-based enforcement actions: All content moderation actions, including those following user notices, should specify whether they were taken based on national or EU law, or the provider's TOSs; (iii) Disclose accuracy metrics and error rates for automated moderation tools: The provider should publish (a) estimated accuracy indicators (e.g. precision, recall), (b) false positive/negative rates, (c) details of internal or third-party validation studies, and (d) safeguards, such as mandatory human review for sensitive content; (iv) Provide more detailed information on moderator training and oversight: Include a qualitative and, where possible, quantitative overview of (a) training modules, (b) decision-making criteria for human moderators, (c) escalation channels, (d) mechanisms for quality assurance and consistency.

1. Measures to implement the operational recommendation

We acknowledge the auditor's recommendation and will improve the structure, granularity, and technical accessibility of our upcoming transparency reports, including the disclosure of enforcement grounds, automated tool performance, and moderator oversight.

1.1. Planned measure(s):

a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	(i) Enhance the content of the future transparency reports following the standardized transparency reporting templates. (ii) Publish transparency reports in structured machine-readable formats, not only in PDF, but also in XML or JSON.
b) Timing for implementation:	The measure is scheduled for implementation prior to 28 February 2026, mirroring the timeframe for the first harmonised transparency report that will cover the period from 1 July to 31 December 2025 and will be published by 28 February 2026.

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

a) Description of the measures:	We have started working on the implementation of reporting templates in accordance with Commission Implementing Regulation (EU) 2024/2835 of 4 November 2024 laying down templates concerning the transparency reporting obligations of providers of intermediary services and of providers of online platforms under Regulation (EU) 2022/2065. Currently, categorization and technical preparations are underway. Adoption of the template will cover above-described auditor's recommendations.
b) Time when the measure(s) were implemented or are planned to be implemented:	The measure is scheduled for full implementation prior to 28 February 2026, mirroring the timeframe for the first harmonised transparency report that will cover the period from 1 July to 31 December 2025 and will be published by 28 February 2026.

c) Result (include references to external resources, for example links to websites, as applicable):	No final results are available yet.
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	The implementation of the Commission's standardised transparency reporting templates directly addresses the auditor's recommendations by embedding all required disclosure elements into a unified, structured format. Once fully adopted, this framework will enhance consistency, improve auditability, and ensure alignment with Article 15 DSA and its accompanying implementing regulation.
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:	
N/A	
2. Reasons for not implementing the recommendation, if applicable	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
Section B.4 Recommendation for obligation Article 16(6)	
Auditor's conclusion: In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. The content moderation workflow is human-led, decisions are documented diligently, and notices are processed within a reasonable timeframe. However, the lack of automation disclosure in individual user notifications constitutes a minor compliance deficiency that should be addressed.	
Auditor's recommendations on specific measures: Develop and formalize a comprehensive internal guidance document (e.g. Notice Lifecycle and Moderation Framework) detailing (i) moderation workflows, (ii) use and limits of automation; (iii) internal escalation paths; (iv) required disclosures to notifiers.	
1. Measures to implement the operational recommendation	
We acknowledge the auditor's recommendation and will develop a unified guidance document detailing the notice lifecycle, escalation paths, and disclosure of automated decision-making.	
1.1. Planned measure(s):	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	Development and internal adoption of Content Moderation Guideline that will specify all information required above.
b) Timing for implementation:	The measure is scheduled for implementation by 31 December 2025.
1.2. Measures taken since the end of the period on which the audit report is based	
a) Description of the measures:	The development of Content Moderation Guideline started in Q2 2025. The content will be revised against the auditor's recommendations.
b) Time when the measure(s) were implemented or are planned to be implemented:	The measure is scheduled for implementation by 31 December 2025.

c) Result (include references to external resources, for example links to websites, as applicable):	No final results are available yet, as the guideline is still under development.
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	The creation of the Content Moderation Guideline directly responds to the auditor's recommendation to formalize the moderation lifecycle and clarify internal responsibilities. Once adopted, it will establish procedural consistency, improve audit readiness, and provide a governance baseline for content moderation decisions.
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:	
N/A	
2. Reasons for not implementing the recommendation, if applicable	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
Section B.5 Recommendation for obligation Article 17(1), 17(2)	
Auditor's conclusion: In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. The notification system is functional and used consistently across user types. Users receive a justification when enforcement actions are taken. However, process documentation could be improved by formalizing internal SOPs for different types of user accounts and restriction categories.	
Auditor's recommendations on specific measures: (i) Consolidate existing practices into a unified Notification SOP covering all user categories (regular, verified, and channel accounts), and all types of enforcement measures; (ii) Implement a traceability mechanism (e.g. dashboard view or email log) that records when and how each statement of reason was issued.	
1. Measures to implement the operational recommendation	
We acknowledge the auditor's recommendation and will consolidate existing notification processes into a unified SOP and implement a traceability mechanism for issued statements of reasons.	
1.1. Planned measure(s):	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	(i) Development and internal adoption of Content Moderation Guideline that will: <ul style="list-style-type: none"> consolidate notification workflows, define how statements of reasons are issued across all enforcement measures and for all user categories. (ii) Implementation of a logging system to record the issuance of statements of reasons.
b) Timing for implementation:	The measure is scheduled for implementation by the end of Q1 2026.
1.2. Measures taken since the end of the period on which the audit report is based	
a) Description of the measures:	The development of Content Moderation Guideline started in Q2 2025. The content will be revised against the auditor's recommendations.

b) Time when the measure(s) were implemented or are planned to be implemented:	The measure is scheduled for implementation by 31 December 2025.
c) Result (include references to external resources, for example links to websites, as applicable):	No final results are available yet, as the Content Moderation Guideline is still under development.
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	The Content Moderation Guideline will formalize the process for issuing statements of reasons by unifying currently dispersed practices into a single, auditable framework. It will ensure that all enforcement actions, across restriction types and user categories, are accompanied by clear and consistent notifications. This will improve procedural transparency, reduce the risk of omissions or inconsistencies, and provide a verifiable baseline for demonstrating compliance with the DSA obligations.
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:	
N/A	
2. Reasons for not implementing the recommendation, if applicable	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
Section B.6 Recommendation for obligation Article 17(3), 17(4)	
Auditor's conclusion:	
In our opinion, the provider complied with the specified requirements during the examination period, in all material respects, but with identified areas for enhancement. While content creators are consistently informed of moderation actions and reasons, the specificity, legal reference, and automation disclosures required by the DSA are not always met.	
Auditor's recommendations on specific measures: (i) Standardize all statement of reasons into structured templates incorporating (a) whether automation was involved; (b) whether the restriction stems from legal or TOS grounds, with citations; (c) the geographic scope and expected duration of the restriction (where applicable); (ii) Maintain a centralized template library with version control; (iii) Implement a cross-checking process to ensure that all required Article 17(3) elements are present in each communication; (iii) Update redress information to reflect multiple channels (internal complaint, ADR, court).	
1. Measures to implement the operational recommendation	
We acknowledge the auditor's recommendation and will improve the structure, consistency, and legal precision of statements of reasons by introducing standardized templates, a centralized library, and a systematic completeness check.	
1.1. Planned measure(s):	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	<p>(i) Create standardized templates for all statements of reasons, containing the following information:</p> <ul style="list-style-type: none"> • type and territorial scope and duration (if relevant) of the restriction, • facts and context relied on in taking the decision, • whether the restriction followed a user notice or own-initiative investigations, • use and role of automation (if any), • applicable legal or contractual basis, • redress options (in a "clear and user-friendly" way). <p>(ii) Develop a central template library with version control to manage and update templates for different enforcement types and user categories.</p> <p>(iii) Set a control mechanism verifying the completeness of information (pursuant to Article 17(3)) within statements of reasons to be sent.</p> <p>(iv) Revise the redress mechanism to reflect multiple options.</p>

b) Timing for implementation:	The measures are scheduled for implementation by the end of Q1 2026.
1.2. Measures taken since the end of the period on which the audit report is based	
a) Description of the measures:	No implementation steps have been completed yet.
b) Time when the measure(s) were implemented or are planned to be implemented:	N/A
c) Result (include references to external resources, for example links to websites, as applicable):	N/A
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	N/A
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:	
N/A	
2. Reasons for not implementing the recommendation, if applicable	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
Section B.7 Recommendation for obligation Article 18(1)	
Auditor's conclusion: In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. The platform has a human-led workflow in place for assessing and reporting content that may pose a threat to life or safety. Moderators manually escalate content classified to LEA server. However, the absence of a formalized internal document clearly describing the process of informing the Member States concerned of its suspicion represents a documentation gap that should be addressed.	
Auditor's recommendations on specific measures: Develop and formalize a comprehensive internal guidance document (e.g. Notice Lifecycle and Moderation Framework) detailing (i) notification of suspicions of criminal offenses, including escalation pathways to Member States concerned when identifiable.	
1. Measures to implement the operational recommendation	
We acknowledge the auditor's recommendation and will develop internal moderation framework to include clear procedures for notifying Member States concerned of suspected criminal threats.	
1.1. Planned measure(s):	

a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	Development and internal adoption of Content Moderation Guideline that will describe process of notification of suspicions of criminal offenses, including identifying and informing Member States concerned.
b) Timing for implementation:	The measures are scheduled for implementation by 31 December 2025.
1.2. Measures taken since the end of the period on which the audit report is based	
a) Description of the measures:	The development of Content Moderation Guideline started in Q2 2025. The content will be revised against the auditor's recommendations.
b) Time when the measure(s) were implemented or are planned to be implemented:	The measure is scheduled for implementation by 31 December 2025.
c) Result (include references to external resources, for example links to websites, as applicable):	No final results are available yet, as the guideline is still under development.
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	The creation of the Content Moderation Guideline directly responds to the auditor's recommendation to formalize the moderation lifecycle and notification process of suspicions of criminal offenses. Once adopted, it will establish procedural consistency, improve audit readiness, and provide a governance baseline for content moderation decisions.
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:	
N/A	
2. Reasons for not implementing the recommendation, if applicable	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
Section B.8 Recommendation for obligation Article 18(2)	
Auditor's conclusion:	
In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. The escalation of undoubtedly illegal content to an international LEA server functionally enables access by relevant law enforcement bodies, including those of the Member State of establishment. However, no internal documentation was identified that formalizes procedures for cases where the Member State concerned cannot be identified with reasonable certainty. This presents a minor documentation deficiency that should be addressed.	
Auditor's recommendations on specific measures: Develop and formalize a comprehensive internal guidance document (e.g. Notice Lifecycle and Moderation Framework) detailing (i) notification of suspicions of criminal offenses, including procedures when the Member State concerned cannot be identified with reasonable certainty, and the requirement to inform the Member State of establishment and/or Europol.	
1. Measures to implement the operational recommendation	
We acknowledge the auditor's recommendation and will develop internal moderation framework to include clear procedures for notifying Member States of establishment or Europol of suspected criminal threats.	
1.1. Planned measure(s):	

a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	Development and internal adoption of Content Moderation Guideline that will describe process of notification of suspicions of criminal offenses, including procedures when the Member State concerned cannot be identified inclusive of informing Member State of establishment and/or Europol.
b) Timing for implementation:	The measures are scheduled for implementation by 31 December 2025.

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

a) Description of the measures:	The development of Content Moderation Guideline started in Q2 2025. The content will be revised against the auditor's recommendations.
b) Time when the measure(s) were implemented or are planned to be implemented:	The measure is scheduled for implementation by 31 December 2025.
c) Result (include references to external resources, for example links to websites, as applicable):	No final results are available yet, as the guideline is still under development.
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	The creation of the Content Moderation Guideline directly responds to the auditor's recommendation to formalize the moderation lifecycle and notification process of suspicions of criminal offenses. Once adopted, it will establish procedural consistency, improve audit readiness, and provide a governance baseline for content moderation decisions.

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

N/A

2. Reasons for not implementing the recommendation, if applicable

a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A

Section B.9 Recommendation for obligation Article 20(2)

Auditor's conclusion:

In our opinion, the provider partially complied with the specified requirements during the examination period, in all material respects. While access to the complaint-handling interface is maintained for six months following a decision, the premature deletion of underlying content or account data (after 30 or fewer days) undermines the effectiveness of the complaint mechanism and prevents full compliance with the DSA.

Auditor's recommendations on specific measures: (i) Extend the retention period for removed content and terminated accounts to match the six-month complaint window. This should apply to content labelled as "pending deletion", user accounts subject to suspension or termination; (ii) Amend platform data lifecycle policies to ensure that enforcement decisions (including metadata, moderation logs, and user communications) are retained and retrievable for at least 6 months from the date of user notification; (iii) Create internal documentation that aligns complaint eligibility windows with retention schedules. This should include a DSA-aligned data preservation policy for complaint-eligible decisions, and/or cross-team escalation guidance for complaints received during months 2–6, and integration of this policy into the complaint-handling SOPs and moderator training.

1. Measures to implement the operational recommendation

We acknowledge the auditor's recommendation and will align our content and account data retention policies with the six-month complaint eligibility period supported by internal documentation and moderator training.

1.1. Planned measure(s):

a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	<p>(i) Technically extend the retention period for removed content, and suspended or terminated user accounts, so that associated data remain available for review and potential reinstatement for at least 6 months following the date of user notification. The updated retention rules will reflect existing storage and data privacy practices, ensuring that the extended retention period does not compromise functionality or such practices.</p> <p>(ii) Development and internal adoption of Content Moderation Guideline that will:</p> <ul style="list-style-type: none"> • consolidate complaint-handling workflows • define the 6-month retention period • define cross-team escalation guidance for complaints received during the whole retention period.
b) Timing for implementation:	The measures are scheduled for implementation by 31 December 2025.

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

a) Description of the measures:	The development of Content Moderation Guideline started in Q2 2025. The content will be revised against the auditor's recommendations.
b) Time when the measure(s) were implemented or are planned to be implemented:	The measure is scheduled for implementation by 31 December 2025.
c) Result (include references to external resources, for example links to websites, as applicable):	No final results are available yet, as the Content Moderation Guideline is still under development.
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	The adoption of the Content Moderation Guideline addresses the identified deficiency by clearly defining a six-month data retention policy aligned with the DSA complaint-handling requirements. By consolidating complaint workflows and embedding escalation guidance across teams, the guideline ensures that complaints submitted at any point within the six-month window can be meaningfully reviewed and resolved. The resulting framework will enable compliant processing of late-stage complaints

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

N/A

2. Reasons for not implementing the recommendation, if applicable

c) Justification for not implementing the recommendation:	N/A
d) Alternative measure(s) taken to achieve compliance:	N/A

Section B.10 Recommendation for obligation Article 20(4)

Auditor's conclusion:

In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. Complaints are processed manually by trained staff, resolved within appropriate timeframes, and reversals are executed promptly when complaints are valid. However, the lack of formal documentation of complaint-handling criteria (e.g. what defines timeliness or diligence) limits auditability and may lead to inconsistent application in the future as teams scale or change.

Auditor's recommendations on specific measures: Develop and adopt a written Complaint Handling Policy, which should: (i) Define "timely", "diligent", and "non-arbitrary" in operational terms; (ii) Provide expected resolution times and escalation rules by case type; (iii) Include guidance on when and how to reverse enforcement decisions; (iv) Be embedded into training for all complaint reviewers.

1. Measures to implement the operational recommendation

We acknowledge the auditor's recommendation and will formalize our complaint-handling processes through the development and adoption of a Content Moderation Guideline.

1.1. Planned measure(s):

a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	(i) Development and internal adoption of Content Moderation Guideline that will: <ul style="list-style-type: none"> define legal standards "timely", "diligent", and "non-arbitrary", establish expected resolution timeframes per complaint category, establish escalation pathways per complaint category, set rules for reversing enforcement decisions (ii) Integration of the Content Moderation Guideline content into complaint reviewers training to ensure consistent interpretation and implementation.
b) Timing for implementation:	The measure is scheduled for implementation by 31 December 2025.

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

a) Description of the measures:	The development of Content Moderation Guideline started in Q2 2025. The content will be revised against the auditor's recommendations.
b) Time when the measure(s) were implemented or are planned to be implemented:	The measure is scheduled for implementation by 31 December 2025.
c) Result (include references to external resources, for example links to websites, as applicable):	No final results are available yet, as the Content Moderation Guideline is still under development.
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	The creation of the Content Moderation Guideline will directly implement the audit recommendation by formalizing practices. This will enhance internal consistency, ensure that all complaints are assessed based on clear standards, and facilitate auditability.

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

N/A

2. Reasons for not implementing the recommendation, if applicable

a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A

Section B.11 Recommendation for obligation Article 22(1)

Auditor's conclusion:

In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. A publicly accessible trusted flagger registration form is in place, and internal teams are aware of the identities and criteria for verification of trusted flaggers. Interviews confirmed that a verification process is followed based on internal criteria, even though it is not yet formally documented. However, certain procedural and technical enhancements are needed to fully align with the requirements. Currently, the platform does not have a dedicated mechanism for automatically tagging or prioritizing trusted flagger notices, nor a system to track their processing time separately. We view these issues as implementation gaps rather than a lack of intent or effort, and we acknowledge that the foundation for compliance is already present.

Auditor's recommendations on specific measures: (i) Implement tagging capabilities within the report-processing interface to clearly label notices from verified trusted flaggers; (ii) Document the trusted flagger verification process and create a confirmation template to formally acknowledge their status; (iii) Train moderators on how to identify and prioritise trusted flagger notices; (iv) Introduce a dashboard or log to track the lifecycle and timing of trusted flagger submissions separately from general reports.

1. Measures to implement the operational recommendation

We acknowledge the auditor's recommendation and will implement a set of measures to ensure trusted flagger notices are technically distinguishable, properly prioritised, and procedurally tracked across the moderation process.

1.1. Planned measure(s):

a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	(i) Introduce a new tagging function in the report-processing interface to allow notices submitted by verified trusted flaggers to be prioritised. (ii) Documentation of verification process for granting trusted flagger status, including adopting a standard confirmation template to acknowledge the status of verified entities. (iii) Update moderator training to ensure they understand how to identify and prioritise trusted flagger notices. (iv) Develop a tracking log to track trusted flagger submissions across their lifecycle and timing.
b) Timing for implementation:	The measure is scheduled for implementation by the end of Q1 2026.

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

a) Description of the measures:	Update of the Trusted Flagger Dashboard.
b) Time when the measure(s) were implemented or are planned to be implemented:	Q3 2025
c) Result (include references to external resources, for example links to websites, as applicable):	No results are available yet, as the updated of the Trusted Flagger Dashboard is still under development.
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	The update of the Trusted Flagger Dashboard will implement the audit recommendation to track the trusted flagger submissions across their lifecycle and timing. This will enhance internal consistency, ensure that all notices submitted by trusted flaggers are properly logged, and facilitate auditability.

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

N/A

2. Reasons for not implementing the recommendation, if applicable	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
Section B.12 Recommendation for obligation Article 23(1)	
Auditor's conclusion: In our opinion, the provider did not fully comply with the specified requirements during the examination period. Although the provider has an active enforcement process for removing illegal content and terminating accounts, this process is not designed to identify or manage repeat offenders under a formal "frequent and manifestly illegal" behaviour policy. Moreover, there is no evidence of prior warnings, structured suspension durations, or user-facing policies communicating these practices. The platform's current enforcement is reactive and severity-based, rather than frequency-based.	
Auditor's recommendations on specific measures: (i) Implement a graduated enforcement protocol. Define clear thresholds (e.g. 3 violations in 30 days) for "frequent and manifest" misuse and introduce internal flags to track repeat offenders; (ii) Introduce a warning and escalation framework. Develop structured warning notices and standardized templates for notifying users and managing appeals; (iii) Update the TOS and clearly outline misuse definitions, example scenarios, enforcement steps, suspension durations, and user rights; (iv) Log all warnings and suspensions in a structured database and enable traceability of timing, reasons, and outcomes.	
1. Measures to implement the operational recommendation	
We acknowledge the auditor's recommendation and will introduce a structured warning and suspension framework for frequent and manifest instances of illegal content, including enforcement thresholds, user-facing notifications, and technical measures to log and trace escalation actions.	
1.1. Planned measure(s):	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	(i) Update the Repeat Infringers Policy to define thresholds for "frequent and manifest" violations and mirror the operational updates regarding suspensions. Revise the current content of the Policy to proposed recommendations. (ii) Development of standardized workflows for issuing warnings to users after each qualifying violation and escalation process. (iii) Create standardized templates for notifying the offenders. (iv) Introduce new fields into the moderation interface to log: <ul style="list-style-type: none"> nature of each violation and whether it constitutes a repeat offence, timing and justification of each warning or suspension, moderator actions and follow-up communications.
b) Timing for implementation:	The measures are scheduled for implementation by 31 December 2025.
1.2. Measures taken since the end of the period on which the audit report is based	
a) Description of the measures:	No implementation steps have been completed yet.
b) Time when the measure(s) were implemented or are planned to be implemented:	N/A
c) Result (include references to external resources, for example links to websites, as applicable):	N/A

d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	N/A
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:	
N/A	
2. Reasons for not implementing the recommendation, if applicable	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
Section B.13 Recommendation for obligation Article 23(2)	
Auditor's conclusion: In our opinion, the provider did not fully comply with the specified requirements during the examination period. While notice and complaint mechanisms are in place, there is no policy, tracking infrastructure, or warning/suspension mechanism to address misuse of those systems.	
Auditor's recommendations on specific measures: (i) Develop misuse detection mechanisms for notice/complaint systems, which will track report/complaint submissions per user and flag accounts showing unfounded or abusive behaviour patterns; (ii) Specify thresholds (e.g. % of rejected complaints within a timeframe) that trigger a warning or suspension review; (iii) Establish a structured warning and suspension workflow. Notify offending users with standardized messages and apply time-limited suspensions in repeat cases.	
1. Measures to implement the operational recommendation	
We acknowledge the auditor's recommendation and will develop an internal documentation and technical mechanisms to detect and respond to misuse of the notice and complaint-handling systems, including thresholds, structured warnings, and time-limited suspensions for manifestly unfounded submissions.	
1.1. Planned measure(s):	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	(i) Design and deployment of a monitoring mechanism to track the behaviour of notice and complaint originators over time, enabling detection of repeated manifestly unfounded submissions. (ii) Development of standardized workflows for issuing warnings to users after each misuse of the reporting or complaint systems and escalation process. (iii) Set a threshold-based escalation system that will trigger a warning or suspension process for offenders. (iv) Create standardized warning messages.
b) Timing for implementation:	The measures are scheduled for implementation by 31 December 2025.
1.2. Measures taken since the end of the period on which the audit report is based	
a) Description of the measures:	No implementation steps have been completed yet.

b) Time when the measure(s) were implemented or are planned to be implemented:	N/A
c) Result (include references to external resources, for example links to websites, as applicable):	N/A
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	N/A
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:	
N/A	
2. Reasons for not implementing the recommendation, if applicable	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
Section B.14 Recommendation for obligation Article 23(3)	
Auditor's conclusion: In our opinion, the provider did not fully comply with the specified requirements during the examination period. While the platform removes accounts for severe violations, it does not perform the structured, multi-factor analysis required before suspending users based on repeated or abusive behaviour under Articles 23.1 and 23.2.	
Auditor's recommendations on specific measures: Create and apply a standardized case review template that guides moderators through the required criteria before any suspension, ensuring decisions are justified, proportionate, and logged for transparency and auditability.	
1. Measures to implement the operational recommendation	
We acknowledge the auditor's recommendation and will design and apply a standardized assessment procedure to ensure that each user suspension is based on a timely, diligent and objective case-by-case review.	
1.1. Planned measure(s):	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	(i) Create a standardized case review template, that will follow the obligations pursuant to Article 23(3): <ul style="list-style-type: none"> case-by-case basis and timely, diligent and objective manner of the assessment of frequent provision of manifestly illegal content and frequent submission of manifestly unfounded notices and complaints reflecting all relevant facts and circumstances (absolute numbers of items of misuses, relative proportion thereof, gravity of the misuses, and intention of the user if possible) (ii) Integrate standardized templates into the set workflows for suspension processes regarding the misuses.
b) Timing for implementation:	The measures are scheduled for implementation by 31 December 2025.

1.2. Measures taken since the end of the period on which the audit report is based	
a) Description of the measures:	No implementation steps have been completed yet.
b) Time when the measure(s) were implemented or are planned to be implemented:	N/A
c) Result (include references to external resources, for example links to websites, as applicable):	N/A
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	N/A
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:	
N/A	
2. Reasons for not implementing the recommendation, if applicable	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
Section B.15 Recommendation for obligation 23(4)	
Auditor's conclusion: In our opinion, the provider did not fully comply with the specified requirements during the examination period. While the platform has reserved enforcement rights, it does not transparently communicate its policy regarding platform misuse, suspension criteria, or user rights related to frequent or abusive behaviour.	
Auditor's recommendations on specific measures: Revise the TOS to define misuse under Article 23, include clear examples (e.g., repeat violations, false complaints), specify enforcement criteria and durations, and explain user rights and suspension procedures.	
1. Measures to implement the operational recommendation	
We acknowledge the auditor's recommendation and will revise our Terms of Service.	
1.1. Planned measure(s):	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	Revision of the Terms of Service to explicitly define: <ul style="list-style-type: none"> policy in respect of the misuse pursuant to Articles 23(1) and 23(2), examples of the facts and circumstances that are taken into account when assessing whether certain behaviour constitutes misuse, duration of the suspension.
b) Timing for implementation:	The measures are scheduled for implementation by 31 December 2025.

1.2. Measures taken since the end of the period on which the audit report is based	
a) Description of the measures:	No implementation steps have been completed yet.
b) Time when the measure(s) were implemented or are planned to be implemented:	N/A
c) Result (include references to external resources, for example links to websites, as applicable):	N/A
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	N/A
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:	
N/A	
2. Reasons for not implementing the recommendation, if applicable	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
Section B.16 Recommendation for obligation Article 24(1)	
Auditor's conclusion:	
In our opinion, the provider did not fully comply with the specified requirements during the examination period. While transparency reports were published and included some required data, they lacked the mandated suspension breakdown.	
Auditor's recommendations on specific measures: (i) Implement structured reporting fields to log suspension types by category (illegal content, unfounded notices, unfounded complaints); (ii) Enhance moderation and enforcement systems to support tagging and categorization of enforcement actions; (iii) Automate suspension logging and integrate tracking dashboards for future audits.	
1. Measures to implement the operational recommendation	
We acknowledge the auditor's recommendation and will improve the structure of our upcoming transparency reports regarding the out-of-court dispute settlements and user suspension.	
1.1. Planned measure(s):	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	(i) Introduce new fields into the moderation interface to log suspensions enacted for the provision of manifestly illegal content. (ii) Design and deployment of a monitoring mechanism to track the behaviour of notice and complaint originators over time, enabling detection of repeated misuse or manifestly unfounded submissions distinguishing notices and complaints. (iii) Enhance the content of the future transparency reports in the following areas: <ul style="list-style-type: none"> number of suspensions distinguishing between suspensions enacted for the provision of manifestly illegal content, the submission of manifestly unfounded notices and the submission of manifestly unfounded complaints.

b) Timing for implementation:	The measures (i)-(ii) are scheduled for implementation by 31 December 2025. The measure (iii) is scheduled for implementation prior to 28 February 2026, mirroring the timeframe for the first harmonised report that will cover the period from 1 July to 31 December 2025 and will be published by 28 February 2026.
1.2. Measures taken since the end of the period on which the audit report is based	
a) Description of the measures:	We have started working on the implementation of reporting templates in accordance with Commission Implementing Regulation (EU) 2024/2835 of 4 November 2024 laying down templates concerning the transparency reporting obligations of providers of intermediary services and of providers of online platforms under Regulation (EU) 2022/2065. Adoption of the template will cover above-described auditor's recommendations.
b) Time when the measure(s) were implemented or are planned to be implemented:	The measure is scheduled for implementation prior to 28 February 2026, mirroring the timeframe for the first harmonised report that will cover the period from 1 July to 31 December 2025 and will be published by 28 February 2026.
c) Result (include references to external resources, for example links to websites, as applicable):	No final results are available yet, as the implementation of transparency reporting templates is still underway.
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	The implementation of the Commission's standardised transparency reporting templates directly addresses the auditor's recommendations by embedding all required disclosure elements into a unified, structured format. These templates ensure that future reports will clearly distinguish the types of suspension.
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:	
N/A	
2. Reasons for not implementing the recommendation, if applicable	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
Section B.17 Recommendation for obligation Article 24(2)	
Auditor's conclusion: In our opinion, the provider complied with the formal obligations by publishing user numbers biannually in a public location and describing their basis. However, the lack of verifiable methodology, reliance on estimation over calculation, and absence of documentation limit the transparency and auditability of the reported figures.	
Auditor's recommendations on specific measures: (i) Replace "estimated" figures with systematically calculated values based on verifiable internal data; (ii) Document and retain the methodology used, including treatment of private/incognito sessions.	
1. Measures to implement the operational recommendation	
We acknowledge the auditor's recommendation and will update our approach to average number of monthly active users' disclosures by transitioning from estimative methods to a calculated accompanied by documentation of the applied methodology.	
1.1. Planned measure(s):	

a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	(i) Development and documentation of methodology specifying: <ul style="list-style-type: none"> • calculation of average number of monthly active users, • treatment of incognito and non-logged sessions. (ii) Transition to calculated figures based on developed methodology.
b) Timing for implementation:	The measures are scheduled for implementation by 31 December 2025.
1.2. Measures taken since the end of the period on which the audit report is based	
a) Description of the measures:	No implementation steps have been completed yet.
b) Time when the measure(s) were implemented or are planned to be implemented:	N/A
c) Result (include references to external resources, for example links to websites, as applicable):	N/A
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	N/A
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:	
N/A	
2. Reasons for not implementing the recommendation, if applicable	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
Section B.18 Recommendation for obligation Article 24(3)	
Auditor's conclusion: In our opinion, the provider is procedurally prepared to respond to requests under Article 24.3 and meets the formal requirement of responsiveness. However, due to the lack of documented calculation methodology, it remains unclear whether the provider can fully substantiate its figures in accordance with the DSA's expectations.	
Auditor's recommendations on specific measures: Develop and document a clear methodology for calculating average monthly active recipients, including treatment of incognito and non-logged-in traffic.	
1. Measures to implement the operational recommendation	
We acknowledge the auditor's recommendation and will develop a documented methodology for calculating average monthly active recipients, including the treatment of non-logged-in and incognito traffic.	
1.1. Planned measure(s):	

a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	(i) Development and documentation of methodology specifying: <ul style="list-style-type: none"> • calculation of average number of monthly active users, • treatment of incognito and non-logged sessions. (ii) Transition to calculated figures based on developed methodology.
b) Timing for implementation:	The measures are scheduled for implementation by 31 December 2025.

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

a) Description of the measures:	No implementation steps have been completed yet.
b) Time when the measure(s) were implemented or are planned to be implemented:	N/A
c) Result (include references to external resources, for example links to websites, as applicable):	N/A
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	N/A

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

N/A

2. Reasons for not implementing the recommendation, if applicable

a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A

Section B.19 Recommendation for obligation Article 24(5)

Auditor's conclusion:

In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. While full technical submission to the Commission's transparency database did not occur during the examination period, the provider has taken appropriate preparatory steps and demonstrated a clear intention to comply with Article 24.5. Internal systems are in place to record decisions under Article 17.1, and the provider has actively engaged with the Commission and national authorities to resolve the current technical limitations. These limitations were not within the provider's control. We therefore conclude that the provider meets the obligation in substance, with minor implementation aspects deferred due to external technical dependencies.

Auditor's recommendations on specific measures: (i) Maintain readiness to activate automated data submission as soon as the Commission's technical system allows; (ii) Finalize and document the data sanitization procedure to ensure exclusion of personal data from all future submissions.

1. Measures to implement the operational recommendation

We acknowledge the auditor's recommendation and will maintain technical and procedural readiness to activate data submission to the Commission's database once the interface becomes available and finalise and document personal data filtering protocols to ensure compliance with the DSA's data protection requirements.

1.1. Planned measure(s):	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	(i) Adopt a data filtering procedure to ensure that no personal data is transmitted as part of the submission. (ii) Maintain readiness to activate automated data submission including formatting of required decisions and statements of reasons in accordance with the required database schema.
b) Timing for implementation:	The measures are scheduled for implementation by the end of Q4 2025. Live submissions will be activated as soon as the interface becomes accessible.
1.2. Measures taken since the end of the period on which the audit report is based	
a) Description of the measures:	We have already started preparatory steps for fully data transmission to the transparency database.
b) Time when the measure(s) were implemented or are planned to be implemented:	N/A
c) Result (include references to external resources, for example links to websites, as applicable):	No final results are available yet.
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	The preparatory measures directly address the auditor's recommendations. Once the Commission's infrastructure becomes fully operational, the implementation of these measures will ensure immediate and secure fulfilment of the Article 24(5) obligation.
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:	
N/A	
2. Reasons for not implementing the recommendation, if applicable	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
Section B.20 Recommendation for obligation Article 25(1)	
Auditor's conclusion: In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. The interface is generally structured in a way that enables users to make free and informed decisions, without the use of deceptive design patterns. However, two interface elements were identified that may risk unduly influencing user choice: (i) a pre-highlighted category during age confirmation at initial access, and (ii) a pre-set gender default upon account creation. Furthermore, we identified that internal documentation addressing interface review against dark patterns has not been formalized, which may limit consistency and auditability of future interface changes.	

Auditor's recommendations on specific measures: (i) Develop and formalize internal documentation (e.g. dark pattern review checklist or UI ethics framework) that outlines principles, risk indicators, and review procedures for interface design aligned with Article 25; (ii) Review and adjust the current default settings (remove pre-selection of gender and ensure equal visual weight in categories).

1. Measures to implement the operational recommendation

We currently do not consider immediate implementation of the recommended measures necessary, based on the considerations detailed below.

1.1. Planned measure(s):

a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	No measures are currently planned. We will consider appropriate adjustments as necessary upon the publication of guidelines by the European Commission pursuant to Article 25(3).
b) Timing for implementation:	N/A

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

a) Description of the measures:	No implementation steps have been completed yet.
b) Time when the measure(s) were implemented or are planned to be implemented:	N/A
c) Result (include references to external resources, for example links to websites, as applicable):	N/A
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	N/A

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

N/A

2. Reasons for not implementing the recommendation, if applicable

a) Justification for not implementing the recommendation:	According to Article 25(3), the European Commission may issue guidelines clarifying how the obligations regarding the design and organisation of online interfaces apply to specific practices. As such guidelines have not yet been published, we have implemented our design practices in good faith, with the intention of enabling users to make free and informed decisions. In this context, we do not consider the pre-highlighted category and pre-set gender as not indicating non-compliance, particularly given the not published guidance on how such interface elements should be implemented. Accordingly, we have not yet developed detailed internal documentation on this point, as the guidelines would serve as a basis for such development. We remain committed to complying with the Regulation and would welcome any future guidance issued by the European Commission to help us ensure full alignment. Should
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	such guidelines indicate the need for adjustments, we will take appropriate measures, accordingly, including updating relevant documentation where necessary.
b) Alternative measure(s) taken to achieve compliance:	N/A

Section B.21 Recommendation for obligation Article 26(1)

Auditor's conclusion:

In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. Advertisements were clearly distinguishable, provided real-time access to advertiser and targeting parameter information. Nonetheless, inconsistencies in ad labelling between formats and the absence of internal documentation limit the auditability and procedural clarity of these compliance elements. Moreover, information about both payer and beneficiary and information how to change the parameters used for targeting advertisements was not presented to users, limiting the transparency of control over ad personalization settings.

Auditor's recommendations on specific measures: (i) Standardize ad labelling across all ad types by adding a consistent "AD" or equivalent label, in addition to the "i" button, regardless of ad layout; (ii) Enhance the "About This Ad" section to include clear guidance for users on how to change the parameters that influence ad targeting; (iii) Develop internal documentation clarifying responsibilities and interface requirements related to elements of Article 26(1).

1. Measures to implement the operational recommendation

We acknowledge the auditor's recommendation and will consider standardization of ad labelling, improve user guidance on targeting parameters, and formalize internal documentation to ensure consistent implementation of advertising transparency obligations.

1.1. Planned measure(s):

a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	(i) Consideration of introducing a consistent "AD" label across all advertisement types, regardless of layout, (ii) Update of the "About This Ad" section to include: <ul style="list-style-type: none"> clear and actionable information for users on how they can modify or influence the targeting parameters used for personalizing ads, information about both payer and beneficiary of respective advertisement. (iii) Consider development of an advertising transparency documentation that defines interface requirements and obligations regarding advertisement transparency.
b) Timing for implementation:	The measures are scheduled for implementation by 31 December 2025.

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

a) Description of the measures:	No implementation steps have been completed yet.
b) Time when the measure(s) were implemented or are planned to be implemented:	N/A
c) Result (include references to external resources, for example links to websites, as applicable):	N/A

d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	N/A
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:	
N/A	
2. Reasons for not implementing the recommendation, if applicable	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
Section B.22 Recommendation for obligation Article 26(3)	
Auditor's conclusion: In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. The privacy documentation indicates alignment with GDPR principles, providing selective information on sensitive personal data categories as well as the purpose of processing. However, the absence of a clearly documented prohibition on profiling-based advertisement using special categories of personal data introduces ambiguity regarding full compliance with Article 26(3) of the DSA.	
Auditor's recommendations on specific measures: (i) Formally document and adopt a policy that explicitly prohibits profiling-based advertisement using special categories of personal data as defined in Article 9(1) GDPR; (ii) Extend the Privacy Policy to clearly associate each sensitive data category with a declared processing purpose, explicitly excluding advertisement use where applicable.	
1. Measures to implement the operational recommendation	
We acknowledge the auditor's recommendation and will formally prohibit the use of special categories of personal data for advertising profiling and update relevant documentation to reflect this policy.	
1.1. Planned measure(s):	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	Revision of the Privacy Policy to: <ul style="list-style-type: none"> explicitly prohibit the use of special categories of personal data (as defined in Article 9(1) GDPR) for profiling in connection with advertising,
b) Timing for implementation:	The measure is scheduled for implementation by 31 December 2025.
1.2. Measures taken since the end of the period on which the audit report is based	
a) Description of the measures:	No implementation steps have been completed yet.
b) Time when the measure(s) were implemented or are planned to be implemented:	N/A

c) Result (include references to external resources, for example links to websites, as applicable):	N/A
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	N/A
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:	
N/A	
2. Reasons for not implementing the recommendation, if applicable	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
Section B.23 Recommendation for obligation Article 27(1), 27(2)	
Auditor's conclusion: In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. The provider has disclosed the main parameters of its recommender systems and the option for the recipients to modify these parameters in a structured and user-accessible format. However, the rationale behind the weighting of different parameters was not sufficiently detailed to satisfy the full transparency requirement. The platform also uses additional content classification parameters ("categories") which are not explicitly disclosed as part of the recommender system explanation. Further, internal documentation addressing recommender system transparency was not identified, which may hinder consistent implementation of obligations.	
Auditor's recommendations on specific measures: (i) Expand the TOS to explicitly include a description of the relative importance of each parameter influencing recommendations; (ii) Assess whether the use of subgenre-level "categories" materially influences content ordering and recommendations; if confirmed, expand the TOS; (iii) Develop internal documentation that clearly outlines policies and processes for ensuring transparency in recommender systems.	
1. Measures to implement the operational recommendation	
We acknowledge the auditor's recommendation and will expand the Terms of Service to clarify parameter relevance and develop internal documentation to ensure consistent transparency of recommender systems.	
1.1. Planned measure(s):	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	(i) Expand the existing Article 9 of Terms of Service to include the relative importance of each key parameter used in the recommender system. (ii) Assess whether subgenre-level "categories" (e.g. Amateur, Anal) significantly influence ranking and, if confirmed, explicitly list them in the parameter overview. (iii) Development of an internal Recommender System Guideline, outlining the roles, recommender system pathways and transparency obligations.
b) Timing for implementation:	The measure is scheduled for implementation by 31 December 2025.
1.2. Measures taken since the end of the period on which the audit report is based	
a) Description of the measures:	The development of Recommender System Guideline started in Q2 2025. The content will be revised against the auditor's recommendations.

b) Time when the measure(s) were implemented or are planned to be implemented:	The measure is scheduled for implementation by 31 December 2025.
c) Result (include references to external resources, for example links to websites, as applicable):	No final results are available yet, as the guideline is still under development.
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	The creation of the Recommender System Guideline directly responds to the auditor's recommendation to formalize transparency obligations and recommender system processes. Once adopted, it will improve audit readiness and establish a governance baseline for recommender system operations.

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

N/A

2. Reasons for not implementing the recommendation, if applicable

a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A

Section B.24 Recommendation for obligation Article 28(1)

Auditor's conclusion:

The provider has implemented appropriate and proportionate measures to comply with the requirements of Article 28.1 during the audit period in all material respects. The platform enforces an adult-only access policy through visible disclaimers, mandatory self-declaration, and age restriction clauses in the TOS. These mechanisms are consistent with established norms for adult content platforms and reflect a baseline level of compliance.

However, the current measures rely primarily on user self-declaration and voluntary parental controls. They do not incorporate technical or identity-based age verification systems. While this approach may appear ineffective, the provider has demonstrated clear recognition of the risk and a documented, proactive commitment to evolving its safeguards. Risk assessments conducted in 2024–2025 explicitly highlight minor protection as a strategic and regulatory risk and outline pathways for integrating age assurance in future development cycles.

The provider has articulated the inherent tension between implementing adequate age verification and the risk of excessive personal data processing, particularly under the GDPR and Article 28.3 DSA. This shows a mature understanding of its dual obligations: protecting minors while minimizing data collection. While full technical enforcement is not yet in place, the governance structure, risk prioritization, and planning reflect a credible and responsible compliance posture.

Auditor's recommendations on specific measures: (i) Continue exploring privacy-preserving age assurance technologies, such as AI-based age estimation, third-party verification tokens, or pseudonymized ID checks; (ii) Conduct technical feasibility testing and legal assessments for age-gating solutions that balance regulatory compliance with user privacy; (iii) Periodically test the effectiveness of existing age gates (e.g. A/B testing, audit logs) and report findings in the platform's risk assessment report. Establish a compliance working group responsible for implementing future Article 28.4 guidelines, including legal experts.

1. Measures to implement the operational recommendation

We acknowledge the auditor's recommendation and will continue exploring privacy-preserving age assurance technologies and conduct technical feasibility testing and legal assessments, while remaining open to adapting our current age assurance safeguards. .

1.1. Planned measure(s):

a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	<ul style="list-style-type: none"> ▪ Evaluate the use of non-identifiable browser or device-level signals (e.g. system-level parental controls or device category flags) to help assess likely underage access and trigger enhanced warning layers. ▪ Conduct limited-scope testing to compare different age gate designs (e.g. single-step vs. two-step declarations) to determine which are more effective at discouraging bypass. Track bounce rates and user behaviour patterns to measure deterrence. ▪ Monitor regulatory updates under Article 28.4 DSA. Explore lower-risk age assurance tools (e.g. browser plug-ins or third-party token systems). ▪ Develop internal metrics to flag and analyse likely underage traffic clusters, without identifying individuals. Incorporate findings into the annual Systemic Risk Assessment under Article 34 DSA (2025–2026 cycle).
b) Timing for implementation:	These measures must be implemented by 30 April 2026, in time for the completion of the 3rd risk assessment, which will include the outputs on measures implemented.

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

a) Description of the measures:	
b) Time when the measure(s) were implemented or are planned to be implemented:	Preparatory work, including internal documentation and assessment of deterrence-based improvements, was initiated in June 2025.
c) Result (include references to external resources, for example links to websites, as applicable):	We are currently assessing possible options for improving the measures aimed at ensuring a high level of privacy, safety, and security for minors on our website. This assessment is still ongoing, and no final conclusions or decisions with respect to EU have been reached at this stage. Initial outputs will be reflected in the 2025-2026 Systemic Risk Assessment and subsequent Implementation Report.
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	The planned and ongoing measures implement the auditor's recommendation by exploring privacy-preserving age assurance technologies and conduct technical feasibility testing and legal assessments, while remaining open to adapting our current safeguards. This aligns with both the risk-based approach of the DSA and GDPR privacy principles.

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

N/A

2. Reasons for not implementing the recommendation, if applicable

a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A

Section B.25 Recommendation for obligation Article 34(1)

Auditor's conclusion:

In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. The provider conducted two service-specific and methodologically sound risk assessments, supported by risk registers, external benchmarks, and mitigation dashboards. Each systemic risk category defined under Article 34.1 was addressed, with detailed analyses for illegal content, fundamental rights, gender-based violence, and protection of minors. The platform's justification for limited relevance of civic and electoral risks was consistent with its service type, though not supported by quantitative analysis. While risk assessments were timely and comprehensive, the process for pre-launch risk re-evaluation remains informal and could benefit from more structured integration into the product development cycle.

Auditor's recommendations on specific measures: (i) Develop a formal update protocol that requires documented re-assessment of systemic risks prior to any significant feature rollouts, algorithmic changes, or business model updates; (ii) Enhance procedural traceability by version-controlling the risk register and linking it to development milestones or mitigation effectiveness reviews.

1. Measures to implement the operational recommendation

We acknowledge the auditor's recommendation and will update our internal Risk Assessment Methodology document to integrate all procedural improvements suggested in the audit report. This approach aims to embed re-assessment triggers and traceability mechanisms directly into the risk governance framework, without introducing a separate standalone protocol.

1.1. Planned measure(s):

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| a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators): | <ul style="list-style-type: none"> Update the internal Risk Assessment Methodology document to introduce a formal requirement for the re-evaluation of systemic risks prior to (i) major feature launches, (ii) recommender system or algorithmic changes, (iii) changes to the content moderation framework, or (iv) modifications to the monetization model. Document procedural checkpoints and pre-launch risk analyses for all significant changes, ensuring that the updated risk register reflects potential impacts on areas such as illegal content, fundamental rights, gender-based violence, and the protection of minors. These elements will be included in the annual risk assessment reports. Implement version control for the risk register to track changes across assessment cycles and align each version with relevant development milestones. |
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| b) Timing for implementation: | The updated Risk Assessment Methodology will be finalized and adopted by 31 December 2025. |
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1.2. Measures taken since the end of the period on which the audit report is based

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| a) Description of the measures: | We have started preparing an updated version of the Risk Assessment Methodology document, incorporating structured reassessment triggers and version-controlled procedures for systemic risk documentation. |
| b) Time when the measure(s) were implemented or are planned to be implemented: | Drafting began in June 2025. The finalized version of the Risk Assessment Methodology is planned for adoption by December 2025. |
| c) Result (include references to external resources, for example links to websites, as applicable): | As the document is under development, no external publication is available at this time. Once adopted, relevant risk methodology updates will be reflected in the 3rd systemic risk assessment report. |
| d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable: | The updated methodology directly addresses both auditor recommendations. By integrating risk reassessment and version-controlling the risk register, the provider establishes traceable, repeatable processes aligned with Article 34(1) DSA. While the platform does not maintain a standalone "update protocol" document, the methodology update achieves equivalent functionality in a more integrated and maintainable format, tailored to the provider's service type. |

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

N/A

2. Reasons for not implementing the recommendation, if applicable

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| a) Justification for not implementing the recommendation: | N/A |
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b) Alternative measure(s) taken to achieve compliance:	N/A
Section B.26 Recommendation for obligation Article 34(2)	
Auditor's conclusion: In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. The assessment addressed how the provider's systems influence systemic risks. All categories under Article 34.2 were included, with risks rated and linked to mitigation strategies. However, quantitative scenario analysis of manipulation effects and region-specific risks could be further strengthened in future assessments.	
Auditor's recommendations on specific measures: (i) Develop structured scenario analysis to simulate coordinated manipulation and automated exploitation on the platform; (ii) Enhance geographic segmentation of risk analysis, especially in high-volume EU jurisdictions, and link it to localized enforcement policies.	
1. Measures to implement the operational recommendation	
We acknowledge the auditor's recommendation and will improve the depth and granularity of our systemic risk assessments under Article 34(2) DSA by introducing structured scenario testing and enhancing geographic segmentation, particularly in high-traffic EU jurisdictions.	
1.1. Planned measure(s):	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	<ul style="list-style-type: none"> ▪ Include in the risk assessment a structured framework for simulating manipulation scenarios relevant to pornographic platforms, such as bot-driven inflation of views or likes, re-uploading of previously removed content at scale; circumvention of moderation through coordinated misuse of upload titles or tags. Each scenario will include impact assessments and corresponding mitigation strategies. ▪ Document and formalize existing geo-restriction policies as a mitigation strategy against regional legal and cultural risks. ▪ Introduce quantitative metrics into scenario-based risk assessment. ▪ Incorporate findings from both geo-segmentation and manipulation testing into the next risk assessment (2025–2026), supported by version-controlled documentation.
b) Timing for implementation:	These measures must be implemented by 30 April 2026.
1.2. Measures taken since the end of the period on which the audit report is based	
a) Description of the measures:	No implementation steps have been completed yet.
b) Time when the measure(s) were implemented or are planned to be implemented:	N/A
c) Result (include references to external resources, for example links to websites, as applicable):	N/A
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	N/A
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:	
N/A	

2. Reasons for not implementing the recommendation, if applicable	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
Section B.27 Recommendation for obligation 35(1)	
<p>Auditor's conclusion:</p> <p>The provider implemented reasonable, proportionate, and effective mitigation measures tailored to the systemic risks identified under Article 34. Controls were in place across all relevant subpoints (a–k), and internal teams demonstrated operational awareness of associated obligations.</p> <p>The assessment confirmed the presence of adapted moderation workflows, recommender governance, age-restriction interfaces, transparency mechanisms, and governance-level documentation. However, limitations were noted in the formal documentation of certain processes (e.g. maintenance workflows, trusted flagger procedures), as well as the lack of structured participation in cooperative protocols. Technical audit coverage was limited to process-level controls.</p>	
<p>Auditor's recommendations on specific measures: (i) Formalise and document procedures related to maintenance, escalation, and systemic risk tracking (Art. 35(1)(f)); (ii) Implement technical tagging and routing for trusted flagger notices and create verifiable audit trails (Art. 35(1)(g)); (iii) Join applicable codes of conduct and crisis protocols once available for the sector (Art. 35(1)(h)); (iv) Strengthen age assurance measures, including exploration of privacy-preserving third-party verification tools (Art. 35(1)(j)); (v) Introduce automated or hybrid detection tools for synthetic and manipulated media (Art. 35(1)(k)).</p>	
1. Measures to implement the operational recommendation	
1.1. Planned measure(s):	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	<p>(i) Update the internal governance documentation to formalise procedures related to maintenance, escalation, and systemic risk tracking in accordance with Article 35(1)(f).</p> <p>(ii) As detailed under Section B.11 (Obligation 22(1)), the provider will implement tagging, tracking logs, and moderator training for trusted flagger notices, in line with Article 35(1)(g).</p> <p>(iii) As described in Section B.28 (Obligation 36(1)), we have begun internal scoping for formal crisis response planning and readiness for future sector-specific protocols.</p> <p>(iv) Measures described in Section B.24 (Obligation 28(1)) apply directly, including testing privacy-preserving age verification tools and evaluating gate effectiveness.</p> <p>(v) Consider implementing of automated or hybrid detection tools for synthetic and manipulated media, in line with Article Art. 35(1)(k).</p>
b) Timing for implementation:	These measures must be implemented by 30 April 2026.
1.2. Measures taken since the end of the period on which the audit report is based	
a) Description of the measures:	<p>(i) Work on trusted flagger tagging and prioritisation has commenced as part of the measures listed under Section B.11 – Obligation 22(1);</p> <p>(ii) Cooperative protocol readiness planning aligns with early actions described under Section B.28 – Obligation 36(1);</p> <p>(iii) Age assurance testing are underway as part of Section B.24 – Obligation 28(1);</p>
b) Time when the measure(s) were implemented or are planned to be implemented:	All implementations are on track for completion by 30 April 2026.
c) Result (include references to external resources, for example links to websites, as applicable):	Outputs will be reported in the 2025–2026 Systemic Risk Assessment and the next Implementation Report.

d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	Cross-referenced measures from Obligations 22(1), 28(1), and 36(1) collectively address the subpoints of Article 35(1). These actions strengthen systemic risk mitigation by embedding technical, procedural, and governance safeguards into operational workflows. Implementation ensures that trusted flagger notices are properly prioritised, crisis readiness is formalised, and age risks are actively managed. All in line with risk-based DSA obligations.
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1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:

N/A

2. Reasons for not implementing the recommendation, if applicable

a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A

Section B.28 Recommendation for obligation Article 36(1)

Auditor's conclusion:

In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. No crisis was declared during the period, and the provider demonstrated awareness of its Article 36 obligations. While internal procedures exist for handling urgent situations, they are not yet fully aligned with DSA crisis protocol standards. Cooperation under Article 35(1)(h) remained informal and preparatory.

Auditor's recommendations on specific measures: (i) Formalise a DSA-specific crisis response protocol, including stakeholder roles, notification chains, and mitigation steps; (ii) Document internal crisis governance and escalation measures clearly, linking them with risk mitigation obligations under Articles 34–36; (iii) Define a roadmap for participation in crisis protocols under Article 48 once relevant for the provider's sector; (iv) Initiate planning for cooperation structures with other platforms and regulators during crisis events.

1. Measures to implement the operational recommendation

We acknowledge the auditor's recommendation and will enhance our crisis preparedness by improving internal documentation and formalising escalation structures, while monitoring the potential relevance of Article 48 cooperation in future scenarios.

1.1. Planned measure(s):

a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	Following the audit, we began scoping updates to the internal compliance policy to formalise crisis-related governance. This includes a review of existing escalation procedures and integration of Article 36-related language into operational documents. The decision was also made not to pursue direct participation in crisis protocols at this stage, but to include a structured readiness and evaluation framework.
b) Timing for implementation:	Work on policy updates began in Q3 2025. Finalisation is planned for December 2025.

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

a) Description of the measures:	No implementation steps have been completed yet.
b) Time when the measure(s) were implemented or are planned to be implemented:	N/A
c) Result (include references to external resources, for example links to websites, as applicable):	N/A

d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	N/A
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:	
N/A	
2. Reasons for not implementing the recommendation, if applicable	
a) Justification for not implementing the recommendation:	We have not implemented direct participation in codes of conduct or crisis protocols under Articles 45–48 because such frameworks are not currently relevant to the platform's service model. No crisis protocol has been declared for the sector, and the provider does not fall within existing coverage.
b) Alternative measure(s) taken to achieve compliance:	Instead of formal participation, we are implementing a crisis readiness and evaluation framework within our internal policy.
Section B.29 Recommendation for obligation Article 38	
Auditor's conclusion: In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. Within the user interface, there is a disable "History" feature enabling platform recommendation without user's behavioural data input. However, it is not clear whether other identifiers are used to personalise the content. The feature is also not clearly labelled as an opt-out from profiling, and the absence of an explanatory notice limits transparency for users making informed choices about personalisation.	
Auditor's recommendations on specific measures: (i) Develop internal documentation that clearly outlines policies and processes for ensuring transparency in recommender systems, including non-profiling feature; (ii) Rename or relabel the feature "Disable History" to more clearly reflect its function as a non-profiled recommendation mode; (iii) Clarify whether any form of user identifiers (e.g. IP geolocation) are used in non-profiled mode and confirm that this does not constitute profiling under Article 4(4) GDPR.	
1. Measures to implement the operational recommendation	
We acknowledge the auditor's recommendation and will take steps to improve user transparency around the "Disable History" feature by clarifying its function, adjusting user interface language, and documenting internal policies to ensure alignment with GDPR and Article 38 of the DSA.	
1.1. Planned measure(s):	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	<ul style="list-style-type: none"> Consider adding a short explanatory tooltip or help icon next to the feature, or other tool informing users that activating this setting stops recommendations based on their prior activity. Review and update internal documentation on the recommender system to reflect the non-profiling obligation. Adjust the Terms of Service and/or Privacy Policy to explain the non-profiled recommendation option.
b) Timing for implementation:	All measures will be implemented by 31 December 2025.
1.2. Measures taken since the end of the period on which the audit report is based	
a) Description of the measures:	The development of Recommender System Guideline started in Q2 2025. The content will be revised against the auditor's recommendations.
b) Time when the measure(s) were implemented or are planned to be implemented:	The measure is scheduled for implementation by 31 December 2025.

c) Result (include references to external resources, for example links to websites, as applicable):	No final results are available yet, as the guideline is still under development.
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	The creation of the Recommender System Guideline directly responds to the auditor's recommendation to formalize transparency obligations and recommender system processes. Once adopted, it will improve audit readiness and establish a governance baseline for recommender system operations.
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:	
N/A	
2. Reasons for not implementing the recommendation, if applicable	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
Section B.30 Recommendation for obligation Article 39(3)	
Auditor's conclusion: In our opinion, the provider partially complied with the specified requirements during the examination period, in all material respects. While the repository includes a placeholder for removed or disabled advertisements and maintains selected metadata fields (e.g. impression data, topic), it fails to fully comply with Article 39(3) by continuing to display the advertiser's identity and omitting the required statement of reasons as per Article 17(3)(a)–(e) and the applicable legal basis under Union or national law.	
Auditor's recommendations on specific measures: (i) Remove or anonymize the advertiser's name from repository entries related to removed or disabled advertisements; (ii) Implement a structured mechanism for including the statement of reasons required by Article 17(3)(a–e) and legal basis information pursuant to Article 9(2)(a)(i), for any advertisement removed due to alleged illegality or TOS incompatibility.	
1. Measures to implement the operational recommendation	
We acknowledge the auditor's recommendation and will update the advertising transparency repository to comply with Article 39(3) by anonymizing removed advertiser entries and including structured statements of reasons for ad removals or disablements.	
1.1. Planned measure(s):	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	(i) Update the ad repository logic to remove or replace the advertiser's name in entries related to ads that were removed or disabled due to illegality or Terms of Service violations. A generic label such as "Removed Advertiser" will be displayed instead. (ii) Add a field for structured "statement of reasons" in the repository entries, covering Article 17(3)(a–e) elements: <ul style="list-style-type: none"> the nature of the violation, facts considered, whether automation was used, applicable legal/TOS basis, and available redress mechanisms.
b) Timing for implementation:	All measures will be implemented by 31 December 2025.
1.2. Measures taken since the end of the period on which the audit report is based	

a) Description of the measures:	No implementation steps have been completed yet.
b) Time when the measure(s) were implemented or are planned to be implemented:	N/A
c) Result (include references to external resources, for example links to websites, as applicable):	N/A
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	N/A
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:	
N/A	
2. Reasons for not implementing the recommendation, if applicable	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
Section B.31 Recommendation for obligation Article 40(1)	
Auditor's conclusion:	
In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. Two reasoned requests were handled cooperatively and within the required deadlines. However, internal handling procedures should be formalised and documented to ensure future scalability and oversight.	
Auditor's recommendations on specific measures: Draft and approve a formal internal policy on receiving, tracking, and responding to data access requests from regulators.	
1. Measures to implement the operational recommendation	
We acknowledge the auditor's recommendation and will formalise our internal handling procedures for regulator data access requests to ensure traceability and accountability across departments.	
1.1. Planned measure(s):	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	Develop and adopt an internal procedure that defines steps for receiving, verifying, processing, and responding to official data access requests from regulatory authorities.
b) Timing for implementation:	All planned measures will be implemented by 31 December 2025.
1.2. Measures taken since the end of the period on which the audit report is based	
a) Description of the measures:	No implementation steps have been completed yet.

b) Time when the measure(s) were implemented or are planned to be implemented:	N/A
c) Result (include references to external resources, for example links to websites, as applicable):	N/A
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	N/A

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

N/A

2. Reasons for not implementing the recommendation, if applicable

a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A

Section B.32 Recommendation for obligation Article 41(3)

Auditor's conclusion:

In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. The compliance officer demonstrably performed core responsibilities related to risk oversight, audit coordination, and internal advisory. The risk identification and mitigation process were operational and tracked, and compliance monitoring with DSA obligations was in place. However, broader staff engagement and the formal documentation of DSA training and communication initiatives could be strengthened.

Auditor's recommendations on specific measures: (i) Establish structured DSA training logs and maintain evidence of briefings across relevant teams; (ii) Develop a formal internal compliance reporting dashboard with traceable escalation actions; (iii) Reassess applicability of Articles 45–48 and document internal readiness to monitor those frameworks when adopted.

1. Measures to implement the operational recommendation

We acknowledge the auditor's recommendation and will implement targeted improvements to formalize internal documentation and training related to DSA compliance and reinforce traceable compliance oversight.

1.1. Planned measure(s):

a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	<p>(i) Create a DSA Training Log Template to record briefings and awareness sessions delivered to relevant internal teams. Each entry will include training topic, delivery method (e.g. live session, memo), recipient department, and completion date.</p> <p>(ii) Develop a lightweight internal compliance dashboard (e.g. in Excel or internal wiki) to track systemic risk issues, key deadlines, policy escalations, and internal follow-ups.</p> <p>(iii) Update the compliance team's internal policy document to include a short section acknowledging the provider's current non-participation in codes of conduct or crisis protocols under Articles 45-48. The section will also outline readiness measures to be triggered if future participation becomes relevant (e.g. contact points, baseline monitoring criteria).</p>
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b) Timing for implementation:	All planned measures will be implemented by 30 April 2026.
1.2. Measures taken since the end of the period on which the audit report is based	
a) Description of the measures:	Since the end of the audit period, the provider has maintained a structured compliance tracking document titled <i>DSA_Work streams report_2025</i> . This internal report currently logs risk mitigation tasks, cross-departmental actions, and audit-related activities. In light of the auditor's recommendations, the document will be updated to include a compliance dashboard.
b) Time when the measure(s) were implemented or are planned to be implemented:	The existing version of the <i>DSA_Work streams report_2025</i> has been in use since Q2 2025. Updates aligned with the auditor's recommendations are planned to be finalized and incorporated by 31 December 2025.
c) Result (include references to external resources, for example links to websites, as applicable):	N/A – the revised report is currently in preparation and will be completed by the end of 2025.
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	The compliance dashboard will ensure key compliance activities, escalations, and internal actions are recorded in a structured and reviewable format. This directly addresses the recommendation for improved traceability and supports the compliance officer's ongoing monitoring and reporting duties under Article 41(3) DSA.
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:	
N/A	
2. Reasons for not implementing the recommendation, if applicable	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
Section B.33 Recommendation for obligation Article 42(2)	
Auditor's conclusion: In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. Transparency reports contained relevant staffing, qualification, and accuracy information as required. However, the presentation of moderator qualifications and linguistic segmentation varied in structure across documents and would benefit from improved standardisation and expanded coverage for smaller language groups.	
Auditor's recommendations on specific measures: (i) Develop and apply a consistent table structure for reporting human moderation resources and qualifications by language across all reporting periods; (ii) Include a structured overview of moderator training content, frequency, and evaluation methods, with clarity on updates between cycles; (iii) Ensure that language-specific accuracy data are included for all major and medium-volume EU languages, and clarify methods used where aggregation is applied.	
1. Measures to implement the operational recommendation	
We acknowledge the auditor's recommendation and will enhance the structure and consistency of our upcoming transparency reporting by applying a harmonised table format, expanding accuracy metrics coverage across EU languages, and including structured information on training content and evaluation methods for moderation staff.	
1.1. Planned measure(s):	

a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	(i) Introduce a unified table structure to report, pursuant to Article 42(2) elements: <ul style="list-style-type: none"> human moderation resources broken down by applicable EU language, qualifications and linguistic expertise of the human moderators, training and support given to the human moderators, indicators of accuracy and related information related to the use of automated content moderation tools broken down by applicable EU language.
b) Timing for implementation:	The measures are scheduled for implementation prior to 31 August 2025, mirroring the deadline for publishing the next iteration of the Transparency Report.

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

a) Description of the measures:	We have started working on the implementation of reporting templates in accordance with Commission Implementing Regulation (EU) 2024/2835 of 4 November 2024 laying down templates concerning the transparency reporting obligations of providers of intermediary services and of providers of online platforms under Regulation (EU) 2022/2065. Currently, categorization and technical preparations are underway. Adoption of the template will cover above-described auditor's recommendations.
b) Time when the measure(s) were implemented or are planned to be implemented:	The measure is scheduled for full implementation prior to 28 February 2026, mirroring the timeframe for the first harmonised report that will cover the period from 1 July to 31 December 2025 and will be published by 28 February 2026.
c) Result (include references to external resources, for example links to websites, as applicable):	No final results are available yet.
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	The implementation of the Commission's standardised transparency reporting templates directly addresses the auditor's recommendations by embedding all required disclosure elements into a unified, structured format.

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

N/A

2. Reasons for not implementing the recommendation, if applicable

a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A

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

We have not implemented direct participation in codes of conduct or crisis protocols under Articles 45–48 because such frameworks are not currently relevant to the platform's service model. No crisis protocol has been declared for the sector, and the provider does not fall within existing coverage. Therefore, this section is not applicable.

SECTION D: Any other information the audited provider wishes to convey

N/A