



# Audit Implementation Report for Pornhub.com pursuant to Article 37 of the Digital Services Act

Aylo Freesites Ltd – May 2025



Pornhub.com (“**Pornhub**”) is an online platform provided by Aylo Freesites Ltd (“Aylo”). The platform has been designated as a very large online platform according to Article 33 of the Digital Services Act (Regulation EU 2022/2065) by the European Commission on 20 December 2023. Pursuant to Article 37 of the Digital Services Act, Aylo has considered the operational recommendations addressed in the audit report and set out our views on addressing them.

This report sets out the results of our considerations.

This report is authored by

Aylo Freesites Ltd,  
Block 1,  
195-197 Old Nicosia-Limassol Road,  
Dali Industrial Zone,  
Cyprus 2540

May 2025



## Section A: General Information

**1. Audited Provider:**

Aylo Freesites Ltd

**2. Address of the audited provider:**

Block 1,  
195-197 Old Nicosia-Limassol Road,  
Dali Industrial Zone,  
Cyprus 2540

**3. Audit report on which this implementation report is based:**

Independent Audit, Article 37 of Regulation (EU), 2022/2025 (Digital Services Act)

Date of adoption: 19 April 2025

To be published pursuant to Article 42(1) Digital Services Act

**5. Information on the underlying audit and the involved parties:**

Audited service: Pornhub.com

Audited provider: Aylo Freesites Ltd

Auditing organisation: FTI Consulting

Period covered: 20 April 2024 – 19 April 2025

Please refer to Sections A and B of the Independent Audit Report for full details.

**6. 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. For a summary of the obligations concerned, please refer to Section A.5 of the Independent Audit Report.

**7. Where applicable, references to other audit reports resulting from audits pursuant to Article 37 of Regulation (EU) 2022/2065 that the audited provider is or will be subject to concerning the audited period:**

Not Applicable.



## Section B: Considerations of the operational recommendations



## **B.1 – Article 12.1 – Point of Contact for Users (positive with comments)**

**Auditor's comments:** A single point of contact has been established, and this is shared in several places to ensure visibility. However, there is currently only one means of communication available (email).

**Auditor's recommendation:** Adjust the general enquiries web form so that "DSA Query" is an additional option and channel these enquiries into the appropriate workflow, or an equivalent method of communication without email.

### **B.1.1 – Planned measures**

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

To further facilitate communication with our users, we will reference our [web form](#) on the [DSA page](#) and in our [Terms of Service](#). In addition, we will clarify on the web form that it can also be used by users for DSA purposes.

**b) Timing for the implementation:**

We expect these changes to be public latest by 15 August 2025.

### **B.1.2 – Measures taken since the end of the period on which the audit report is based**

**a) Description of the measure(s)**

The DSA compliance officer has discussed the recommendation with the responsible teams and Aylo is in the process of implementing the changes set out above.

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

We expect these changes to be public latest by 15 August 2025.

**c) Result (including reference to external resources, for example links to websites, as applicable)**

Changes will be visible on:

<https://www.pornhub.com/information/terms>

[https://www.pornhub.com/information/eu\\_dsa](https://www.pornhub.com/information/eu_dsa)

<https://www.pornhub.com/support>

**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 measures described above will highlight on the DSA Page and in our Terms of Service that users can also alternatively use our web form to contact Aylo Freesites Ltd for DSA purposes. Moreover, users can continue to use the email address we also provide on these pages. We view this as an additional measure to facilitate communication with users in accordance with Art. 12 DSA. Information relating to the DSA is clearly signposted in the footer of every page of the service and separating this from the support page is a conscious decision to ensure that DSA-related queries are dealt with in the most efficient and expeditious manner.

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

Not Applicable



## **B.2 – Article 15.1 – Transparency Reporting Obligation for Providers of Intermediary Services (positive with comments)**

**Auditor's comments:** Human moderators use automated tools to support them in the decision-making process. Whilst the number of actions taken on content and accounts and the number of overturns are provided in the Transparency Report, no accuracy metrics are provided explicitly for automation as required by part (e).

**Auditor's recommendation:** Include accuracy percentages of content moderation tools, specifically of the accuracy of the automated tools which are used to assist content moderators in making decisions. Examples may include metrics such as Hash/Fingerprinting Accuracy, High Risk Classification Accuracy, and/or Age Estimation Accuracy.

### **B.2.1 – Planned measures**

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

In our next transparency report we shall include accuracy information on the relevant tools. This will include information on our binary output tools which give a 100% match/no-match to illegal material in hash databases. Please note that Aylo's non-binary output tools are used to provide further information to human moderators in their individual review of user-submitted images and videos, but do not directly decision the moderation decision.

#### **b) Timing for the implementation:**

To be included in our next transparency report that will be published in August 2025.

### **B.2.2 – Measures taken since the end of the period on which the audit report is based**

#### **a) Description of the measure(s)**

We are preparing our moderation systems to provide the recommended statistics in the next transparency report.

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

In our next transparency report that will be published in August 2025.

#### **c) Result (including reference to external resources, for example links to websites, as applicable)**

Results will be included in our next transparency report which will be listed in our dedicated EU DSA page: [https://www.pornhub.com/information/eu\\_dsa](https://www.pornhub.com/information/eu_dsa).

#### **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 measures follow the recommendation set out by the auditor and provide further statistics as applicable to our tools. Thereby, we provide additional indicators according to Art. 15(1)(e) DSA.

### **B.2.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls**

Not Applicable



### **B.3 – Article 16.1 – Notice and Action Mechanisms (positive with comments)**

**Auditor's comments:** Pornhub has a process for consumers to submit notices for content that they believe to be illegal. Registered users who are logged in can report content directly from a 'Report' button and are then directed to the content removal request form. Users using this button who are not logged in, or are unregistered, are directed to the Help Centre where they must find and complete the same form. The process for this second group of users is not sufficiently user-friendly.

**Auditor's recommendation:** Consider standardising the process to report illegal content via the use of the 'Report' button for all users.

#### **B.3.1 – Planned measures**

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

Our reporting functions are well signposted across the site. The content removal request form linked directly from the footer of the site can be accessed and completed by all users regardless of their logged in/logged out status. The link to the Help Centre as mentioned in the Auditor's comments already provides information on reporting abuse and violations, with the form accessible within that section. Whilst we believe this is already clear, we will facilitate that logged-out users that clicked on the "Report" button and are directed to the form where they can report illegal content. As the reporting tool is an important component of our trust and safety measures, we decided to use this opportunity to start a broader initiative to improve the flagging flow for non-logged-in users and test different ways for non-logged-in users to flag content in the next months.

##### **b) Timing for the implementation:**

We expect to complete this process including user tests and implementations by November 2025.

#### **B.3.2 – Measures taken since the end of the period on which the audit report is based**

##### **a) Description of the measure(s)**

The DSA compliance officer has discussed the recommendation with responsible teams and Aylo is in the process of implementing the changes set out above.

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

We expect to complete this process including user tests and implementations by November 2025.

##### **c) Result (including reference to external resources, for example links to websites, as applicable)**

Changes will be visible on subsites of:

<https://www.pornhub.com>

##### **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.**

Our content removal request form provides an easy mechanism to report any illegal or infringing content and is already easy to access from each page and user-friendly as required by Art. 16 DSA. The planned changes will further increase visibility of our content removal request form, especially for logged-out users. Thereby, we improve safety on Pornhub.



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**B.3.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls**

Not applicable



#### **B.4 – Article 20.5 – Internal Complaint-Handling System (positive with comments)**

**Auditor's comments:** The Audited Provider informs users when a decision has been made, the Statement of Reasons templates were changed during the audit period to include the Out-of-Court Dispute Settlement redress option. This was not present through a proportion of the Audit and is therefore noted as such.

**Auditor's recommendation:** No recommendation.

##### **B.4.1 – Reasons for not implementing the recommendation**

**a) Justification for not implementing the recommendation:**

The change was already made during the Audit Period as noted by the auditor. On 16 January 2025, we amended our statements of reasons. They now expressly mention Out-of-Court Dispute Settlement redress options as applicable. Note that the relevant information on Out-of-Court Dispute Settlement redress options had already been included in the terms and conditions of the service which were linked and referenced in the statement of reasons.

**b) Alternative measure(s) taken to achieve compliance:**

See above.



## **B.5 – Article 23.2 – Measures and Protection Against Misuse (negative)**

**Auditor’s comments:** Pornhub does not currently suspend the processing of notices or complaints from users who frequently submit manifestly unfounded reports. This is a risk-based decision taken with the intention of ensuring that every notice and complaint is reviewed. As such, users are not warned about the potential consequences of repeatedly submitting such unfounded notices.

**Auditor’s recommendation:** The Audited Provider should consider introducing a process - automated or otherwise - to inform/warn users who persist in submitting unfounded reports pertinent to Articles 16 and 20. This could be presented as an educational intervention, or as a step towards a more compliant solution should one be identified.

### **B.5.1 – Planned measures**

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

As noted by the Auditor on page 129 of the audit report – *“the Audited Provider confirmed that the intention to ensure that every notice and complaint is reviewed is done to ensure that no potentially illegal material is overlooked on the platform, whilst complainants with manifestly unfounded notices are tagged to identify those who may frequently abuse the process”*. We stand by this process and believe that this obligation cannot be understood to mean that Aylo would have to block users from reporting content even though we are dedicating sufficient resources to review each report. This outcome would not increase safety on our platform; it might even decrease it, given the potential chilling effect of suspending content reporting for individual users under these circumstances, and thus run counter to the fundamental objectives of the DSA as set out in Art. 1.1 DSA. As an example, if a user submits 50 unfounded complaints, but the 51<sup>st</sup> complaint is genuine, then suspending/banning a user prior to this 51<sup>st</sup> complaint would be inappropriate and not in the best interests of our users.

That said, we intend to follow the recommendation to inform/warn users who persist in submitting unfounded reports.

#### **b) Timing for the implementation:**

We expect these changes to be publicly implemented by 15 August 2025.

### **B.5.2 – Measures taken since the end of the period on which the audit report is based**

#### **a) Description of the measure(s)**

The DSA compliance officer has discussed the recommendation with responsible teams and Aylo is in the process of implementing the changes set out above.

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

We expect these changes to be publicly implemented by 15 August 2025.

#### **c) Result (including reference to external resources, for example links to websites, as applicable)**

Our content moderation systems will be adjusted, in particular warnings will be sent.

#### **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.**



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We will implement this warning as an additional safety measure to increase the quality of content reports and reduce the number of notices that are unfounded.

**B.5.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls**

Not Applicable



## **B.6 – Article 23.3 – Measures and Protection Against Misuse (no conclusion)**

**Auditor's comments:** The Audited Provider does not suspend complainants that frequently submit notices or complaints that are manifestly unfounded, as stated in Article 23.2, and consequently the circumstances it uses to identify misuse are not used to decide on suspensions.

**Auditor's recommendation:** No recommendations

### **B.6.1 – Reasons for not implementing the recommendation**

#### **a) Justification for not implementing the recommendation:**

No recommendation was made in the first place.

Secondly, as set out in the previous section, we have not been suspending complaints or content reports for any users in order to increase safety on our service by not discouraging reporting and complaints. Our content moderation processes and resources are designed to handle the volume of reports and complaints. There is thus no reason under the objectives of the DSA to suspend any users in this context and our approach is fully compliant with Art. 23.3 DSA.

#### **b) Alternative measure(s) taken to achieve compliance:**

We continuously monitor to ensure that our content moderation system works as required by the DSA, including verifying that frequently unfounded notices and complaints do not prevent us from handling all notices and complaints in a timely, non-discriminatory, diligent and objective manner. If we should identify at some point in the future that frequently unfounded notices and complaints have an adverse impact, we will review and adjust our approach accordingly.



## **B.7 – Article 24.1 – Transparency reporting Obligation for Providers of Online Platforms (positive with comments)**

**Auditor's comments:** In the August 2024 Transparency Report, the Audited Provider sets out the number of suspensions imposed due to submitting unfounded notices repeatedly but does not include the number of accounts who submitted manifestly illegal content or manifestly unfounded complaints. In the February 2025 Transparency Report, this was corrected, except for the number of suspended accounts that provided manifestly unfounded complaints.

**Auditor's recommendation:** Related to the recommendation for Article 23.2, this data should be shared in future Transparency Reports, even if the number is 0 (zero) by default.

### **B.7.1 – Planned measures**

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

The number of suspended accounts that provided manifestly unfounded complaints will be included in our next transparency report.

#### **b) Timing for the implementation:**

To be included in our next transparency report that will be published in August 2025.

### **B.7.2 – Measures taken since the end of the period on which the audit report is based**

#### **a) Description of the measure(s)**

Not Applicable

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

Not Applicable

#### **c) Result (including reference to external resources, for example links to websites, as applicable)**

Results will be included in our next transparency report which will be listed in our dedicated EU DSA page: [https://www.pornhub.com/information/eu\\_dsa](https://www.pornhub.com/information/eu_dsa).

#### **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 measures follow the recommendation set out by the auditor to increase clarity of our transparency report.

### **B.7.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls**

Not Applicable



## **B.8 – Article 25.1 – Online Interface Design and Organisation (positive with comments)**

**Auditor’s comments:** An age gate appears as a full-page overlay during a user’s initial visit to the site. The “I am 18 or older - Enter” button is highlighted in orange, while the surrounding content uses darker tones. This visual contrast makes the “Enter” button more prominent and may amount to subtle ‘interface preselection’. Pornhub is reviewing this observation; no resolution had been reached by the time of audit completion.

**Auditor’s recommendation:** Consider giving equal visual prominence to both “Enter” and “Exit” buttons to avoid any potential user bias introduced by colour emphasis. A useful point of reference is the site’s cookie consent pop-up, where options are presented with equal weight.

### **B.8.1 – Planned measures**

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

We have considered the Auditor’s comments and will develop, evaluate and implement alternative designs, that foster trust and safety on Pornhub while ensuring that our site is easy to navigate.

#### **b) Timing for the implementation:**

Planning and development commenced, we expect that user testing, evaluation and full deployment will be completed in the second half of 2025.

### **B.8.2 – Measures taken since the end of the period on which the audit report is based**

#### **a) Description of the measure(s)**

The DSA compliance officer has discussed the recommendation with the responsible teams and Aylo has started the process described above.

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

Planning and development commenced, we expect that user testing, evaluation and full deployment will be completed in the second half of 2025.

#### **c) Result (including reference to external resources, for example links to websites, as applicable)**

Changes will be visible on:

<https://www.pornhub.com>

#### **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.**

We maintain that the existing implementation is fully compliant with Art. 25.1 DSA, as there are no indications that our current design distorts or impairs decision-making of our users. Nevertheless, we will follow the recommendation, will review this screen and develop, evaluate and implement an alternative design to further improve usability, trust and safety on Pornhub.

### **B.8.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls**

Not Applicable



## **B.9 – Article 26.1 – Advertising on Online Platforms (positive with comments)**

**Auditor's comments:** Testing of this obligation found that the 'Why this ad?' section is not always completed for advertisements presented on the platform, therefore users are not always able to determine what parameters were used to present that particular advertisement. Paragraph (d) of this obligation is therefore only partially compliant.

**Auditor's recommendation:** Consider applying quality assurance controls to ensure the required data is present for all ads presented on the platform.

### **B.9.1 – Planned measures**

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

We have reviewed this observation and have identified the issue set out by the Auditor as being a technical bug limited to a specific form of advertisement. We will investigate this issue in full and adjust our systems, including, if necessary, quality assurance controls, to avoid any re-occurrence of this technical bug.

#### **b) Timing for the implementation:**

We expect the issue to be fully resolved by 31 July 2025.

### **B.9.2 – Measures taken since the end of the period on which the audit report is based**

#### **a) Description of the measure(s)**

The DSA compliance officer has discussed the issue with the responsible teams and Aylo is in the process of adjusting the systems and controls as recommended.

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

We expect the issue to be fully resolved by 31 July 2025.

#### **c) Result (including reference to external resources, for example links to websites, as applicable)**

We will ensure that the information under “Why this ad?” is disclosed for all advertisements on Pornhub.

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

By implementing this solution we ensure that the information required under Art. 26.1 DSA is displayed for all advertisements.

### **B.9.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls**

Not Applicable.



## **B.10 – Article 28.1 – Online Protection of Minors (negative)**

**Auditor's comments:** While the Audit confirmed the presence of several general and proportionate safeguards, the Audited Provider does not have controls specifically designed to ensure the safety of minors as the online service is an adult-only environment. Even with the measures observed, the Audit considers that without mitigation effectiveness measures there may be an unaddressed risk that minors may misrepresent their age, exposing them to potentially inappropriate content by accessing the platform. Age assurance remains a recognised and complex challenge for the Union for which there is currently no baseline or accepted standard, but control effectiveness measures cannot be maintained and monitored, so additional, appropriate measures must be in place to reduce the risk through prevention.

**Auditor's recommendation:** The Audited Provider must account for the possibility that minors may access the service and provide additional protective or preventative measures. Existing measures remain appropriate and proportionate for those above the age of majority, so an appropriate solution for those classed as minors would be to implement an enforceable age assurance mechanism to prevent accessibility to minors. Auditor Note: It is recognised that current age verification solutions may result in detriment to the online service, potentially leading to the manifestation of related systemic risks. Any solution should include this consideration and may require discussion with the Commission to quantify the desired appropriateness.

### **B.10.1 – Reasons for not implementing the recommendation**

#### **B.10.1 – Planned measures**

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

Aylo will facilitate and support the development of robust solutions to increase the safety of minors online by working with authorities, the industry and related stakeholders. Our aim is to work towards a mature solution that meaningfully improves online safety. A balanced and mature solution is of particular importance, as user rights are at stake on a massive scale including privacy and user migration to less secure services (see section **B.10.2.d**). To ensure that the benefits of implemented measures outweigh the downsides, an elaborate process and in-depth stakeholder discussions are prerequisites for gradually evolving the internet into a safer space for minors. Therefore, Aylo is committed to driving this necessary process to develop reasonable and effective measures that will be widely adopted by the industry.

At the same time, we continue to evaluate and strengthen our safety measures to maximize benefits for our users, as we have done in the past. As described in section **B.10.2.d**, we have a long track record of incrementally introducing safety measures to bolster online safety for our users and minors.

##### **b) Timing for the implementation:**

The protection of minors is a rapidly developing field where standards are constantly evolving and gaining acceptance. At Aylo, protection of minors is and will always be a priority. We will constantly follow developments in this field, contribute to discussions, and support initiatives to increase online safety.

### **B.10.2 – Measures taken since the end of the period on which the audit report is based**

#### **a) Description of the measure(s)**

See above under **B.10.1.a**.



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

See above under **B.10.1.b).**

**c) Result (including reference to external resources, for example links to websites, as applicable)**

Aylo will work to gradually increase online safety measures that reasonably balance evolving risks.

**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.**

We have extensive measures in place that effectively protect users and prevent access by minors, such as the “Restricted to Adults Label” which allows easy and efficient blocking by parental controls. Implementing an age verification system on Pornhub has vast impact on user rights, goes to the viability of our service, and will even negatively impact safety of our users. In sum, such age verification would create a systemic risks as already noted in the Auditor’s recommendation above. Given these systemic risks and the unclear scope of the measures required by Art. 28 DSA, we have to date, and during the Audit Period, refrained from implementing an age verification systems to be able to duly take on board the upcoming guidelines of the European Commission in accordance with Art. 28.4 DSA. In the following, we comment in more detail on the existing extensive legal uncertainty, including how Aylo contributes to clarifying the requirements **(i)**, the potential damage the rushed implementation of an age verification system would cause **(ii)** and highlight a selection of effective measures we have in place to protect minors **(iii)**.

**(i) Unclear scope of Art. 28 DSA**

The nature and extent of measures required under Art. 28.1 DSA are subject to significant legal uncertainty. Art. 28.1 DSA is particularly vague on the measures which a given online platform is required to implement, and on the process by which the platform provider should identify the measures most appropriate for its service. The obligations therefore require extensive further guidance – as is also expressly recognized in Art 28.4 DSA. During the Audit Period, this guidance was not yet available.

It is worth noting that the auditor – in light of Aylo’s extensive protective measures already implemented – suggests in its recommendation on Art. 35.1.j DSA to wait for further guidance by the European Commission before implementing additional measures, see the audit report page 189. It is also worth noting that other auditors found the compliance regarding Art. 28.1 DSA to be inconclusive in cases of proceedings, as relevant information, including the reasons for and/or benchmarks/criteria underlying the formal proceedings, were unclear / not able to be obtained during the respective audit periods.

The specific requirements of Art 28.1 DSA and the corresponding guidelines are subject to a stakeholder dialogue. Aylo is committed to effectively protect minors and actively participates in shaping the discourse on appropriate measures in a practical way that benefits all.

**(ii) Damage to users and impediment of internet safety**

As a result of the existing uncertainties, Aylo has so far been unable to implement any specific measures without the risk of causing significant harm to Aylo’s users and their fundamental rights, to Aylo’s service, and to internet safety:



**Risk to user's fundamental right of protection of personal data (Art. 9 EU Charter of Fundamental Rights):** It can be inferred from Art. 28.3 DSA that the legislator considered the implementation of measures for the protection of minors to be data-sensitive. Art. 28.3 DSA expressly confirms that any measures taken for the protection of minors **shall not require the collection and processing of additional personal data**.

As recognized by the auditor, Aylo is committed to honoring its users' privacy and respect users' choice not to share personal data, and therefore does not collect or possess any data that could be used to make inferences about a user's age. Consequently, Aylo would be forced to collect more data in the context of implementing any form of age verification. And in the absence of concrete guidance, there is a substantial risk that Aylo would collect too much personal data during age verification, thereby violating the principles of data minimization and proportionality according to Art 5(1)(c) GDPR. This risk is also apparent from the latest statement of the European Data Protection Board (EDPB) on age assurance that stresses the importance of data minimization and proportionality and calls for the implementation of the least intrusive measure among all available age assurance methods ([EDPB Statement 1/2025 on Age Assurance](#), p. 2 et seq.).

**Risks to Aylo's service resulting in wider harm to internet safety:** In addition to the fundamental rights impact on each individual user, scientific research as well as Aylo's direct own experience with age verification in the context of adult content offerings show that any unilateral and uncoordinated application of age verification to Aylo's service would have a negative impact on wider internet safety: Any effective age assurance solution needs to find an answer to the fundamental inherent risk resulting from most age assurance solutions: the immediate re-direction of traffic to less secure sites. Given the enormous and constantly growing magnitude and geographic ubiquity of freely accessible sites providing adult content, one of the most critical features of any age assurance solution is to avoid such a re-direction of user traffic to less secure sites. Aylo's experience indicates that any system that remains confined to age assurance at website level is unable to address that challenge – simply because a meaningful compliance by all relevant adult content sites will not be achievable. There is clear industry evidence for this outcome:

**Results of Voluntary Tests conducted in France:** In 2022, Aylo voluntarily tested the implementation of some typical, site-level-based age assurance solutions on the French market. The objective of these tests was to examine whether users are willing to undergo a site-level-based age assurance process in order to access Pornhub – or whether users would instead be deterred by such measures and would rather undertake the process of finding another, less restricted, site. The test volume encompassed millions of sessions, therefore producing a statistically robust set of data.

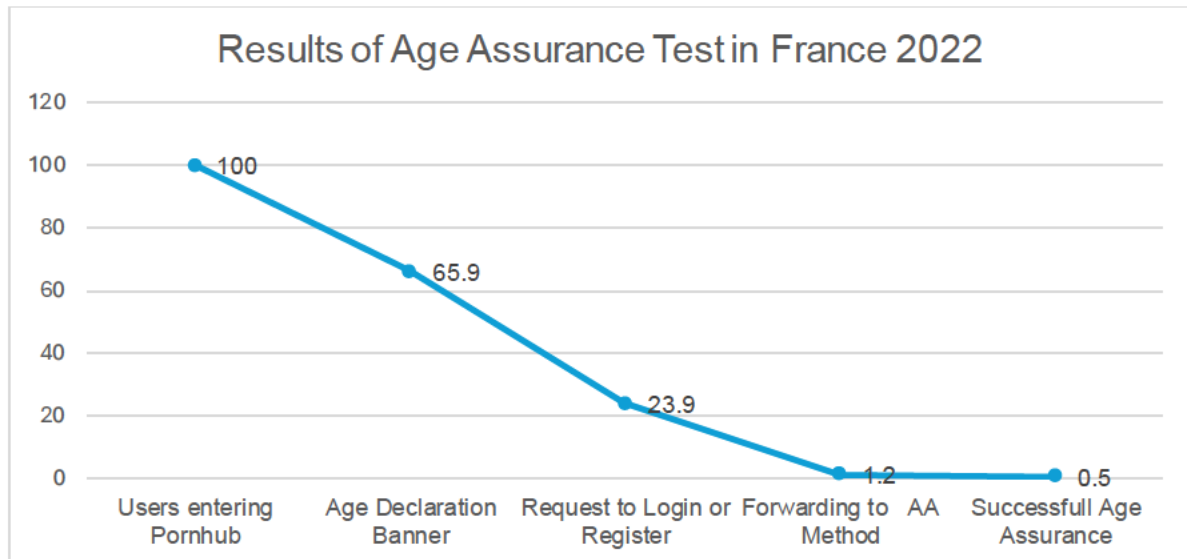
For testing purposes, users related to certain IP addresses were required to assure their age through one of several methods offered and Aylo collaborated with four age assurance providers offering different methods: . Credit Card, ID doc scan, Digital ID, email age estimation, facial age estimation, and voice age estimation.

Despite the significant range of available alternative methods and despite Pornhub's high profile and attractiveness for users, the tested users between 1 January 2022 and 30 April 2022 **only assured their age in less than 0.5% of around 6.3 million sessions conducted**. In other words, the implementation of any of these (site-level-based) age assurance solutions **effectively drove all users away to other sites**. The outcome of the test thus clearly illustrates the average user's overwhelming and strong reluctance to undergo any form of site-level age assurance measures in



order to consume adult content on a specific – and even the best-known and most trusted – website which the user had initially chosen to access.

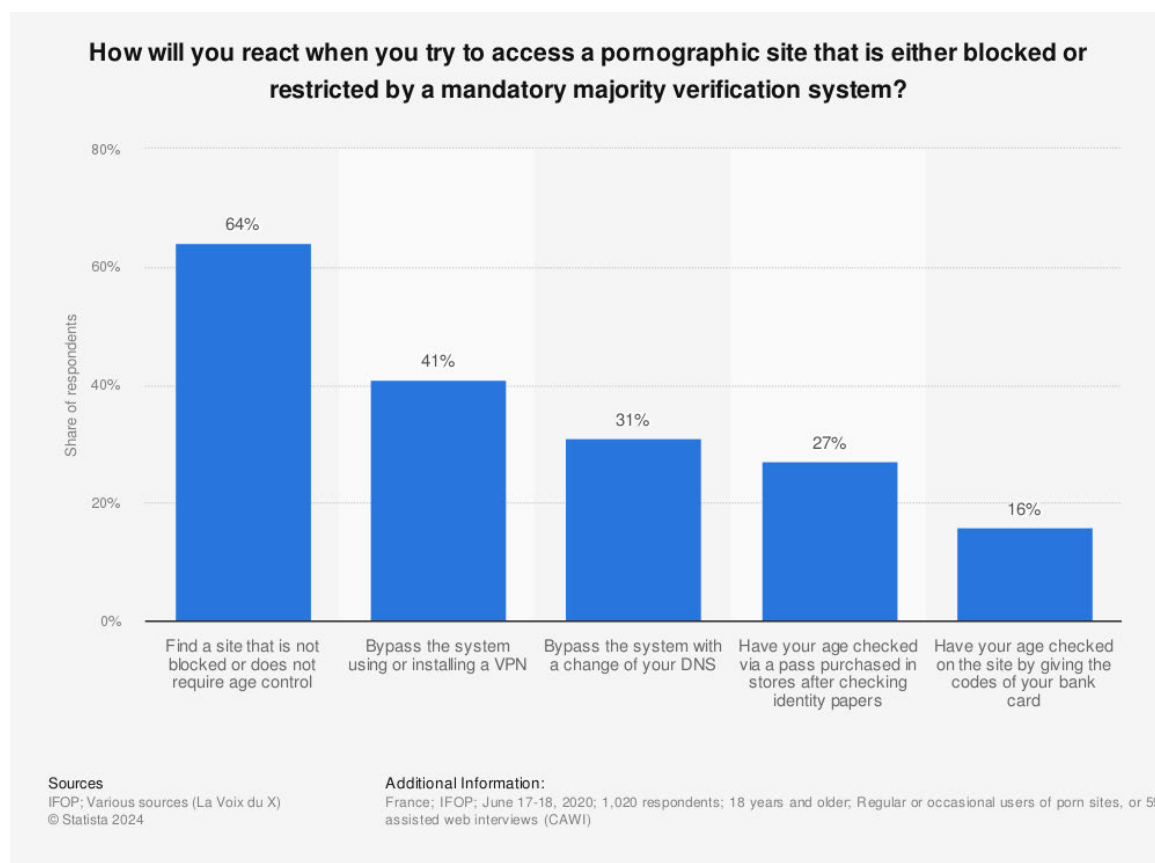
Further, the data recorded also shows that the vast majority of users exited the site even well before the actual age assurance took place. In total, **98.8% of users did not even make it to the point of starting the age verification process** on the site.



The results of our comprehensive testing are in line with the outcome of a survey conducted by the Institut français d'opinion publique (IFOP; English: French Institute of Public Opinion), an international polling and market research firm. In June 2020, IFOP surveyed 1020 French users of adult content websites with the following question: „How will you react when you try to access a pornographic site that is either blocked or restricted by a mandatory majority verification system?”

The by far most common response, which fully aligns with our observations, was “find a site that is not blocked or that does not require age control” (64%). The second and third most popular responses were to “bypass the [age verification] system,” either by using VPN clients (41%) or by changing DNS settings (31%). Only a small proportion of the surveyed users were ready to have their age checked via a pass purchased in a store after checking identity papers (27%) or by giving the codes of the bank account (16%), as can be seen below in detail in the visualizing chart of Statista, an online platform specializing in data gathering:





As in other areas (e.g., health care or physical activity), it is typical for participants to state in a survey that they would behave in a particular desired way but, in fact, act differently in real life. Based on our observations, it is to be expected that, in reality, even more users would switch to freely accessible sites than the recorded 64%, and – as our own comprehensive testing evidence – way fewer users would really undergo an age assurance check.

**Louisiana: Age Verification Tied to the State’s Electronic ID:** In line with a limited number of other states in the US, the State of Louisiana passed a law requiring websites that contain “*a substantial amount of adult material*” to implement an age assurance in the form of an identity check in June 2022. Unlike the age assurance methods available in our test in France, the age check used in Louisiana is linked to the so-called LA Wallet, Louisiana’s electronic state ID. The LA Wallet is a well-established electronic ID integrated into the public legal system and widely recognized by Louisiana residents, who have been using it for various online services for many years.

Despite the significantly higher level of familiarity and popularity of using an electronic ID for identification in Louisiana, Aylo’s application of the age assurance solution mandated in this State (tied to Louisiana’s officially issued electronic ID) proved once again that only a marginal number of users were willing to undergo this process. Instead, users preferred by their great majority to migrate to any of those many sites that were available without applying the age assurance solution requested in the State of Louisiana.

In concrete numbers, between the effective date of the legislation on 1 January and 28 February 2023, a total of 4,324,438 visits from Louisiana users took place on Pornhub in which the user was only granted access to the website after passing the age assurance process. Out of these approximately



4.3 million visits, only 199,329 sessions (4.6%) completed the age assurance process, while the overwhelming majority of users (95.4%) left the website without doing so.

At the same time, we observed that the demand for online consumption of adult content has not decreased. Rather, it appeared that users who refrained from undergoing age assurance measures – instead of refraining from looking for adult content – simply switched to other websites providing such content. The fact that other websites – due to the absence of such extensive protective measures as implemented across Aylo's websites – present significantly higher security risks did not dissuade users from making this switch.

Until the legal situation changes, the return of these users is ruled out due to a combination of three circumstances:

- Users' overwhelming natural reluctance to undergo any sort of (at least perceived) verification process right before entering an adult content website,
- the everlasting demand to consume such content – and, therefore, the constant emergence of new non-compliant websites filling the gaps created by the access restrictions to established and compliant websites,
- and the authorities' natural inability to enforce the same standard of age verification against all of the tens of thousands of adult content websites available worldwide, let alone without any significant delay – during which at least most of them remain freely accessible.

Against this background, the only clear effect of age verification at site level so far has been – and will likely continue to be – the displacement of users from well-established adult websites offering comprehensive safety measures and content moderation to such websites that operate very differently. This in itself establishes another systemic risk that must be considered and such outcome would clearly do a manifest disservice to the objectives of the DSA of creating a safer internet for all users.

### **(iii) Alternative measures**

Aylo is deeply committed to ensuring a safe online environment, as evidenced by our substantial investments in a wide range of trust and safety processes – and as also recognized by the Auditor. In line with our longstanding commitment, we not only have a significant degree of experience in the larger field of trust and safety measures pertinent to adult content online offerings. For further background information about our experiences and activities in this respect, we refer to our latest Risk Assessment Report.

Aylo's trust and safety measures contribute to a high level of safety which also benefits the protection of minors in accordance with Art. 28.1 DSA.

Despite the already high level of protection, Aylo naturally does not want minors to access Aylo's content, which is intended for adults only. Accordingly, it supports any measure to effectively prevents minors from access as a matter of principle. With regards to access control, Aylo has implemented the following measures:

#### **Implementation of RTA-Label**

Aylo has voluntarily implemented the "Restricted to Adults Label" on Pornhub (and across its other adult content sites), which is a self-labelling initiative for adult content websites. Developed by the



Association of Sites Advocating Child Protection (ASACP), the RTA label is designed to enable parental filtering:

Websites that carry the RTA label display an RTA tag in their HTML code. Operating systems, browsers, and parental filtering software will recognize this tag and block access to the website for users under the specified age limit.

Thus, parents can easily make use of parental control systems by using one of the many available options provided by operating systems or filtering software and manage them individually on their children's phone, laptop, tablet or other device. The system also adheres to the GDPR principle of data minimization as it does not require any user data to be shared with anybody else, including Pornhub or any third party (age verification) agent.

The RTA-Label is therefore significantly better suited for preventing minors from accessing age-inappropriate content than strict age verification systems (i.e. identify verifying systems). Strict age verification systems can be circumvented by using VPN-clients. In contrast, RTA-Labels work independently of the user's IP address or location, as they filter content based on categorization.

It follows from this specific age gating measure that no minor would be able to access Aylo's adult-only content, if his or her parent or legal guardian enables the parental control filtering on the minor's devices. In other words: An effective while reasonable measure to prevent minors from accessing Aylo's content is already in place. Rather, there is a lack of parental oversight and control, which is solely the responsibility of parents and legal guardians.

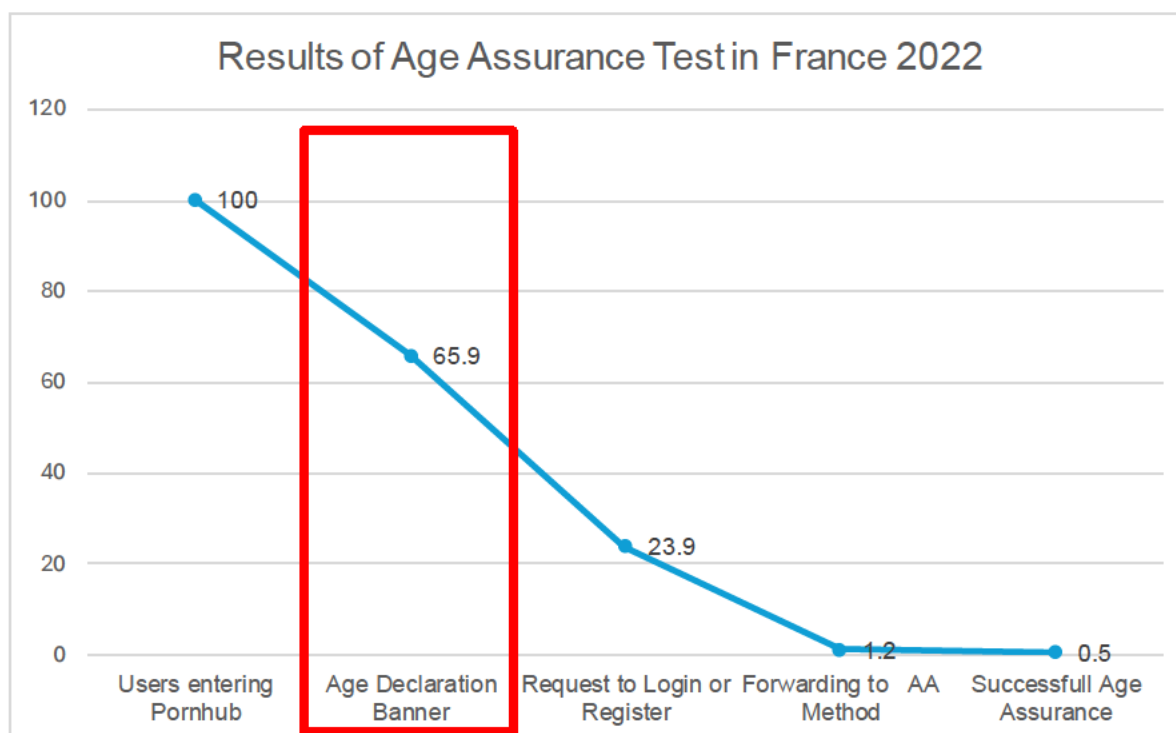
#### **Age Verification by Self-Declaration**

Aylo also applies a self-declaration method to verify a user's age before the user can access the content on Pornhub:

The required statement confirms users' adherence with the requirements of our Terms of Service, which require all users to be at least 18 years old, or the age of majority in their respective jurisdiction (where that should be higher), see <https://www.pornhub.com/information/terms>. In addition, the age confirmation requirement also serves as a psychological deterrent, cautioning minors to act in a compliant manner and refrain from accessing Pornhub.

The effectiveness of such a deterrent to minors is also apparent in scientific research: In our large-scale test in France in 2022 (see above), Aylo found that **one third of visitors left the site immediately when confronted with a self-declaration request** and without confirming their age or being confronted with any content:





This steep decline in user numbers already at the stage where the age declaration banner is displayed clearly shows that either users may not wish to even provide such a rudimentary confirmation, or they abide by the displayed requirement that they confirm to be of legal age, else refrain from accessing Pornhub.

In conclusion, Aylo already has a wide variety of effective measures in place to protect our users and to prevent access by minors, and had these measures in place also during the Audit Period. And as stated at the outset of this section, Aylo remains committed to constantly reconsider and improve on its safety features, and will evaluate the guidelines under Art. 28.4 DSA carefully, as soon as they have been adopted. We are also committed to testing the European Commission's proposed interim wallet solution which, if appropriately implemented, the deployment can be used as an effective way to verify users at the device as part of the approach below.

#### **Device-based age verification**

We believe that the effective solution for protecting minors and adults alike is a device-based age assurance solution. This approach is based on the concept of ensuring a user's age at the point of their access to the internet – that is on their device – and combining that device-level-based assurance with an automated verification at the time of accessing an adult-only site – by way of exchanging gate-keeping relevant data through a dedicated Application Protocol Interface (API). A further option on top of this could be content filters by default.

We have clearly documented this solution in many consultation responses, including in our response to [the European Commission's call for evidence on the protection of minors](#).

From our experiences, recent scientific studies as well as discussions with relevant stakeholders, such as government officials, device providers, and NGOs, we take away the following central advantages of a device-level approach:



- **Easier, cheaper, and more effective enforcement:** The central device-level solution dramatically simplifies regulatory oversight and enforcement – it, in fact, even makes it possible for the first time. By turning to OS providers, regulators can focus on major entities rather than overseeing countless individual websites, dramatically reducing the effort required to monitor compliance with youth media protection laws. This is also thanks to regulators (or even private entities) being able to add non-compliant websites to a “blacklist” instead of conducting lengthy proceedings against each individual platform, all the while new non-compliant platforms are being established.
- **Easy implementation across multiple countries:** Besides being relatively easy and cheap to enforce, combined device- and site-level-based age assurance allows consistent and quick implementation across different regions. The technology already exists and can – through worldwide software updates – make an immediate impact.
- **Significantly lower psychological hurdles:** One of our key understandings is that even the most secure age assurance methods on a site-level basis are not trusted by users for psychological reasons. Due to the large number of sites and providers where site-level age verification would have to be carried out, users fear (not without reason) data leakage and the associated consequences. This especially applies to sites that offer particularly sensitive services such as gambling or adult entertainment. It only takes one leak to ruin many people's lives, as the example of the data breach of AshleyMadison, a Canadian online dating service, has shown.
- **Significantly lower risk of circumvention:** Besides, another psychological aspect is crucial in this respect since it is much more likely that users will verify their age once when purchasing the device (or installing the respective software update) than every time they visit an age-relevant website. Consequently, implementing such site-based age assurance does not dissuade them from visiting compliant platforms and websites, dramatically reducing the risk of circumvention. The same goes for any risk related to using VPNs (applied to manipulate one's location and geographical point of access), which will hardly play a role when verifying one's age when registering the device.
- **Substantially mitigated privacy risks:** In addition, the device-based solution ensures that user privacy is maintained throughout interactions by eliminating the need for websites and platforms or a larger number of age assurance services to store users' age-related data. Thereby, this approach significantly reduces the risk of data breaches or unauthorized access. This also results from the fact that only relevant age-related information is shared with the website, rather than detailed personal data like birthdates. The process remains efficient and secure, with encrypted age verification requests and data exchanges limited to what is necessary for determining appropriate content display. Thus, a device-based age assurance is inherently privacy-focused and designed to minimize the exchange of personal data between users and third-party platforms.

An additional approach to age assurance on devices can involve the default filtering of certain websites that are unsuitable for minors directly at the device, operating system (OS), or browser level without needing to read any age signal from these websites. This method effectively prevents access to websites considered unsuitable for minors through devices used by minors.



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**B.12.3 – Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls**

Not Applicable.



## **B.11 – Article 34.1 – Risk Assessment (positive with comments)**

**Auditor's comments:** The Risk Assessment has been performed thoroughly and in a logical and explanatory fashion. Systemic risks are considered, and the risk flow is visible from inherent rating to mitigation. Two points were noted as opportunities for improvement, however neither was deemed material with regard to this requirement being reasonably assured as compliant: The calculation for acceptability was not provided in the document, without which, it is difficult to maintain a view of whether a moving risk may become an issue that requires immediate action, or to establish a set of triggers or thresholds that may drive alert levels on potential risk events. Probability values – used to derive inherent risk values – are not always clearly defined in the risk summary, which may introduce levels of variance or uncertainty.

**Auditor's recommendation:** Calculations or rationales for probability and acceptability criteria should be provided in the introduction text, and then substantiated in the body of the Risk Assessment.

### **B.11.1 – Planned measures**

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

We will detail our next risk assessment report by including the aspects mentioned by the Auditor, providing further details on the calculation of acceptability and probability values.

**b) Timing for the implementation:**

To be included in our next risk assessment report published in April 2026.

### **B.11.2 – Measures taken since the end of the period on which the audit report is based**

**a) Description of the measure(s)**

The DSA compliance officer has discussed the recommendation with the responsible teams and will draft the next risk assessment report taking the recommendation into account.

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

To be included in our next risk assessment report published in April 2026.

**c) Result (including reference to external resources, for example links to websites, as applicable)**

Risk assessment report dated April 2026

**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.**

We maintain that our risk assessment was drafted in accordance with Art. 34 DSA. We will assess how to improve clarity of future reports even more.

### **B.11.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls**

Not Applicable



## **B.12 – Article 35.1 – Mitigation of Risks (positive with comments)**

**Auditor's comments:** The majority of this obligation is complied with and in some cases provided for without being required during the Audited Period, although effectiveness measures remain challenging in some areas. Part (j) of the requirement was however deemed an area that requires improvement.

While age gating and parental control filtering support and features are used as controls to reduce the risk of minors accessing the platform, the first of these is not directly enforceable and the second, while an effective measure if appropriately enabled by a parent or guardian on a device, has unknown effectiveness as a preventative control as the Audited Provider cannot determine its frequency of use.

The Audited Provider must consider implementing more effective age verification measures - recognising the need to do so proportionately. Parental control tools and user support features are available, and the platform is clearly categorised as an adult-only site, but it remains possible that minors could access the website.

**Auditor's recommendation:** Implement, measure, and monitor effectiveness information for controls protecting these obligations - notably part (j) - and improve mitigation based on the data gathered. Specifically, regarding part (j); consider implementing additional controls that ensure the protection and the safety of minors in the event that they bypass the age gate and access the platform. This may include initial blurring of content, implementing a second control, voice/visual recognition technology or other solutions as may be available. We note that the DSA Working Group is yet to produce final guidance on age assurance, and it may be prudent to refer to this work prior to remediation.

### **B.12.1 – Planned measures**

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

We will continue to closely monitor and improve our measures to ensure the protection and the safety of minors. This includes monitoring our own service, collaborating with NGOs and partners and contributing to discussions with authorities. These efforts include, in particular, appropriate methods to prevent minors from accessing our platform, including device-based age assurance measures as noted at the end of **B.10.2.d** above.

#### **b) Timing for the implementation:**

These measures are an ongoing process. We continuously monitor and improve the safety of Pornhub, including preventing minors from accessing our platform.

### **B.12.2 – Measures taken since the end of the period on which the audit report is based**

#### **a) Description of the measure(s)**

See above

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

See above

#### **c) Result (including reference to external resources, for example links to websites, as applicable)**

We ensure that Pornhub has appropriate measures in place to protect users and prevent access by minors.



**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.**

As provided above under **B.10.2.d)**, we have extensive measures in place to effectively protect minors in a proportionate manner and thereby fulfil our obligations under Art. 35 DSA. As described in **B.10.2.d)**, additional measures, especially age verification on an anonymous service like Pornhub, would be unreasonable, disproportionate and ineffective.

**B.12.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls**

Not Applicable.



**B.13 – Article 41.5 – Compliance Function (positive with comments)**

**Auditor's comments:** The management body of the Audited Provider designated the discharge of appropriate duties, as set out in the DSA Charter, to the "DSA Committee". The Audit notes that whilst this arrangement was in place throughout the Audit Period, the designation was not formally ratified in the original version of Charter. This was corrected partway through the Audited Period. For clarity; no evidence was seen to prompt the requirement, nor any manifested conflicts of interest.

**Auditor's recommendation:** No recommendation required.

**B.13.1 – Reasons for not implementing the recommendation****a) Justification for not implementing the recommendation:**

Compliance with this provision was corrected partway through the Audited Period.

**b) Alternative measure(s) taken to achieve compliance:**

See above.



## **B.14 – Article 41.6 – Compliance Function (positive with comments)**

**Auditor's comments:** It is not clear that the management body consistently approves and reviews, at least annually, the strategies and policies for identifying, managing, monitoring, and mitigating the risks outlined in Article 34. Clearly this is discussed at DSA Committee level, which includes senior representatives from Compliance, Counsel and Operations, and evidence of meeting with the Management body itself is present, but no records exist of any deliberation or decision making as required by this obligation.

**Auditor's recommendation:** Minutes or formal meeting outcomes be recorded during an annual (or more frequent) review of Article 34 and 35 items, to be archived with other supporting documentation (as required by Article 34.3).

### **B.14.1 – Planned measures**

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

Trust and safety is a core value of Aylo. Potential risks and appropriate mitigation measures related to the provision of Pornhub are frequent topics of the management board. Going forward, we will formalize this process to meet the Auditor's recommendation regarding the documentation of this involvement. In addition, trust and safety including risks according Art. 34 DSA and related mitigation measures will be a standing agenda item for future board meetings.

#### **b) Timing for the implementation:**

The last board meeting already covered trust and safety risks and mitigation measures. As described above, this will be a standing agenda item going forward.

### **B.14.2 – Measures taken since the end of the period on which the audit report is based**

#### **a) Description of the measure(s)**

Most recently, the board discussed potential risks and appropriate mitigation measures related to the provision of Pornhub in the board meeting on 30 April 2025. This was documented in the minutes of the meeting.

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

30 April 2025

#### **c) Result (including reference to external resources, for example links to websites, as applicable)**

We will have the recommended documentation on file that proves involvement of the board as required by Art. 41.6 DSA.

#### **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.**

We maintain that the continuous involvement of the board in assessing and mitigating potential risks posed by Pornhub meets the requirements of Art. 41.6 DSA. We have formalized this process further to also formally document that the requirements are met by making this a standing agenda item.

### **B.14.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls**

Not Applicable.



## **B.15 – Article 41.7 – Compliance Function (positive with comments)**

**Auditor's comments:** There is no clear indication that the management body allocates sufficient time to considering risk management measures. Additionally, there is insufficient evidence to suggest that the Management Body is actively engaged in decisions regarding risk management or that adequate resources are dedicated to addressing the risks identified under Article 34. Clearly this is discussed at DSA Committee level, which includes senior representatives from Compliance, Counsel and Operations, but documentation should record that the Management Body involves itself in any deliberation or decision making as required.

**Auditor's recommendation:** Minutes or formal meeting outcomes be recorded during all meeting agenda items pertinent to the Act in general but for Article 34 and 35 items at a minimum, to be archived and available to demonstrate future compliance.

### **B.15.1 – Planned measures**

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

Trust and safety is a core value of Aylo. As such, potential risks and appropriate mitigation measures related to the provision of Pornhub are frequent topics of the management board. Going forward, we will formalize this process to meet the Auditor's recommendation regarding the documentation of the involvement of the board. In addition, trust and safety including risks according Art. 34 DSA and related mitigation measures will be standing agenda item for future board meetings.

#### **b) Timing for the implementation:**

The last board meeting already covered trust and safety risks and mitigation measures. As described above, this will be a standing agenda item going forward.

### **B.15.2 – Measures taken since the end of the period on which the audit report is based**

#### **a) Description of the measure(s)**

Most recently, the board discussed potential risks and appropriate mitigation measures related to the provision of Pornhub in the board meeting on 30 April 2025. This was documented in the minutes of the meeting.

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

30 April 2025

#### **c) Result (including reference to external resources, for example links to websites, as applicable)**

We will have the recommended documentation on file that proves involvement of the board as required by Art. 41.7 DSA.

#### **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.**

We maintain that the continuous involvement of the board in assessing and mitigating potential risks posed by Pornhub meets the requirements of Art. 41.7 DSA. We will formalize this process further to formally document that the requirements are met.

### **B.15.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls**



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Not Applicable





## **B.16 – Article 42.2 – Transparency Reporting Obligations (positive with comments)**

**Auditor's comments:** Per Article 15.1, no accuracy metrics are provided explicitly for automation in the Transparency Report, and therefore these are not available to be broken down by each official language of the Member States to comply with part (c) of this obligation.

**Auditor's recommendation:** When indicators of accuracy are provided in the Transparency Report, the data should be broken down by each official language of the Member States to comply with part (c) of this obligation.

### **B.16.1 – Planned measures**

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

Given the nature of content on Pornhub, violations are primarily determined by visual indicators in the content or associated metadata. Therefore, the large majority of our moderation decisions are not specific to any given language and language indicators do not apply to these moderation decisions. Following the recommendation, we will reassess if significant indicators of accuracy by language do exist and will include these as appropriate.

#### **b) Timing for the implementation:**

In our next transparency report that will be published in August 2025.

### **B.16.2 – Measures taken since the end of the period on which the audit report is based**

#### **a) Description of the measure(s)**

We are reviewing our moderation systems to assess whether suitable significant indicators can be derived.

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

In our next transparency report that will be published in August 2025.

#### **c) Result (including reference to external resources, for example links to websites, as applicable)**

Results will be included in our next transparency report which will be listed in our dedicated EU DSA page: [https://www.pornhub.com/information/eu\\_dsa](https://www.pornhub.com/information/eu_dsa).

#### **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.**

To the extent that language plays a (very limited) role in our content moderation, we will include accuracy metrics broken down by language where applicable as required by Art. 42.2 DSA. We maintain that such statistics only need to be included in the transparency report to the extent that content moderation decisions are language-dependent. Otherwise, the figures would be insignificant at best – and misleading at worst.

### **B.16.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls**

Not applicable



## Section C

Section C on compliance with codes of conduct and crisis protocols according to Art. 45, 46, 48 DSA does not apply to Pornhub.

## Section D

Any other information the audited provider wishes to convey:  
Not applicable