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

Aylo Freesites Ltd – May 2026

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

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May 2026

Section A: General Information

1. Audited Provider:

Aylo Freesites Ltd

2. Address of the audited provider:

Block 1,
195-197 Old Nicosia-Limassol Road,
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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: 23 April 2026

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

4. Information on the underlying audit and the involved parties:

Audited service: Pornhub.com

Audited provider: Aylo Freesites Ltd

Auditing organization: FTI Consulting

Period covered: 21 April 2025 – 20 April 2026

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

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

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

Not Applicable.

Section B: Considerations of the operational recommendations

B.1 – Article 16.1 – Notice and action mechanisms (positive with comments)

Auditor's comments: The Audited Provider has demonstrated compliance with this obligation, but necessary improvements were identified.

It was found that in certain instances where the website was accessed through a country-specific alternative domain, submission of suspected illegal content through the Content Removal Request form returned an error instead of behaving as expected.

The Audited Provider subsequently resolved the issue by implementing the necessary technical changes, and testing confirmed that the submission mechanism now operates as intended across all domains.

Auditor's recommendation: The Audited Provider should ensure that appropriate testing, quality assurance and monitoring controls are in place to support the ongoing reliability of the Content Removal Request submission mechanism across all domains and access paths.

Specific to this finding, the Audited Provider should maintain and periodically review implemented quality assurance controls to ensure consistent functionality of the reporting mechanism across all deployed domains and environments, assuring that the process continues to operate reliably and without errors, regardless of the domain or entry point used by the user.

B.1.1 – Planned measures

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

This issue occurred in one member state and as the auditor notes, has already been fixed.

b) Timing for the implementation:

These changes were already made during the audit period.

B.1.2 – 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

These changes were made during the audit period.

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

Changes are already visible 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.

The correction restores the notice and action mechanism on the specific website, making it compliant.

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

Not applicable

B.2 – Article 23.1 - Measures and protection against misuse (positive with comments)

Auditor's comments: The Audited Provider clearly prohibits manifestly illegal content and enforces this through moderation measures such as content removal, account-level actions, prior warnings, and, in some offence categories, immediate termination based on severity. However, while severe individual violations may trigger instant suspension, there is no equivalent formalized framework governing when repeated lower level violations should escalate to suspension (for example, through defined thresholds or aggregation rules, such as multiple minor offences amounting to a major offence).

As a result, although suspension may occur at the Audited Provider's discretion following repeat violations, the obligation to suspend after warning is not fully established due to the absence of clear escalation guidance for repeated offences.

Auditor's recommendation: The Audited Provider should formalize and document a structured process for issuing prior warnings and applying temporary suspensions for users who repeatedly post manifestly illegal content. This process should define thresholds for repeat violations, include a decision matrix to determine when suspensions are warranted, and leverage automated systems to ensure consistent enforcement. The provider's ongoing implementation of this framework should be maintained to confirm it effectively meets the obligation.

B.2.1 – Planned measures

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

Our internal guidance is being reviewed to include defined thresholds for repeat lower-level violations and will be further reviewed on a regular basis to ensure the framework remains appropriate and effective. Training on this new guidance will be given to the content moderation team.

b) Timing for the implementation:

We expect new internal guidance to be in place by 30 July 2026.

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

a) Description of the measure(s)

The issue has been raised and is being reviewed by the appropriate team who is working on new internal guidance.

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

We expect new internal guidance to be in place by 30 July 2026.

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

Updated internal guidance will be updated and available for review upon request by authorities and auditors.

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 updating our internal guidance and training the relevant staff upon it, we ensure that repeat low-level violations are handled consistently and in accordance with written guidelines.

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

Not applicable

B.3 – Article 23.2 - Measures and protection against misuse (negative)

Auditor's comments: Pornhub does not 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.

Auditor's recommendation: Necessary remediation is required to align the Audited Provider's notice and complaint-handling controls with Article 23(2) DSA. In particular, the Audited Provider should establish and implement a documented process providing for prior warning and subsequent time-bound suspension of the processing of notices and complaints from complainants who frequently submit manifestly unfounded submissions.

Note: The Audited Provider has stated that it intends to continue operating under its current model and does not propose to implement suspension of processing for chronic, unfounded complainants at this time, based on the rationale that even someone who repeatedly raises baseless complaints is capable of raising a legitimate one, which is reason enough not to exclude them.

B.3.1 - Reasons for not implementing the recommendation

a) Justification for not implementing the recommendation:

Ensuring the safety of users and the legality of content on our platform is a priority for Aylo. We have implemented extensive measures to align with the objectives of Article 23.2 DSA while preserving the integrity and highest effectiveness of our reporting systems. To that end, Aylo has devoted substantial resources to building and maintaining robust content moderation processes, including notice-and-action and internal complaint-handling systems that are designed to review every notice and complaint submitted, regardless of the submitter's history.

As the auditor acknowledges, Aylo has implemented measures to identify and manage users who repeatedly submit manifestly unfounded notices or complaints. Specifically, users who exceed an internal threshold of unfounded submissions are flagged within our systems, receive formal warning communications advising them that their notices are unfounded, and Aylo directs them to the applicable Terms of Service. In addition, once a user reaches the relevant reporting threshold, content flags linked to that user no longer automatically remove the content until Aylo's investigation is complete. In any case, notices are manually reviewed by trained moderators, who thoroughly assess the notice, also taking the user's submission history into account.

Aylo has not implemented a full suspension of the processing of notices or complaints from such users, and we do not plan to do so. This is a decision grounded in the fundamental objectives of the DSA itself. The purpose of the notice-and-action framework is to ensure that potentially illegal content is promptly identified and addressed. Suspending the processing of a user's notices, even a user with a history of unfounded submissions, creates a risk that a legitimate report of illegal content will go unreviewed. Consider, for example, a user who has submitted X unfounded complaints but whose X + 1 complaint identifies genuinely illegal material. Suspending that user's

ability to report after submission X would mean that the illegal content flagged in the X+1 notice could remain on the platform, unreviewed and unaddressed. That outcome would be contrary to the interests of the individuals depicted in that content, contrary to the safety of our users, and contrary to the objectives set out in Article 1(1) DSA, provided that Aylo is still able to review all notices in accordance with its DSA content moderation obligations.

To this end, Aylo actively monitors whether the continued review of notices from users who have submitted manifestly unfounded reports has any adverse effect on the performance or timeliness of Aylo's content moderation system. At present, our content moderation resources are fully capable of handling the volume of reports received, including those from repeat unfounded submitters, and no negative impact on the processing of notices from other users has been identified. To the contrary, continuing to review all notices — rather than suspending a subset — has a positive impact on the safety of our platform, as it ensures that no potentially illegal content escapes review. Thereby, Aylo goes beyond the legal requirements of the DSA by continuing to review all notices.

In contrast, implementing the auditor's recommendation would decrease trust and safety on Pornhub and would create unnecessary risks. As such, Aylo considers the auditor's recommendation not to be in accordance with the DSA.

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

As mentioned above, Aylo has implemented warning and monitoring measures that give meaningful effect to the objectives of Article 23.2 DSA. Users who persist in submitting manifestly unfounded notices receive clear warnings, and content flags attributed to those users are not eligible for automated removal; instead, their notices will only be actioned after a human moderator manually reviewed and confirmed them. These measures discourage the misuse of reporting mechanisms, protect uploaders from unjustified content removal, and maintain the integrity of the notice-and-action system — all without creating a gap in the review of potentially illegal content.

We continuously monitor to ensure that our content moderation system operates 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. Should we identify at any point that frequently unfounded notices or complaints have an adverse impact on the performance of our systems or the rights of other users, we will review and adjust our approach accordingly.

B.4 – Article 23.3 – Measures and Protection Against Misuse (no conclusion)

Auditor's comments: The Audited Provider does not suspend complainants who 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.4.1 – Reasons for not implementing the recommendation

a) Justification for not implementing the recommendation:

As explained in Section B.3, Aylo continues reviewing all notices and complaints, including those from users who have previously submitted manifestly unfounded reports. As set out above, this approach is in accordance with the objectives of the DSA and ensures that Aylo's content moderation system remains responsive to, and effective for, all reports of potentially illegal content.

Aylo continues to monitor the circumstances in which manifestly unfounded notices are submitted and will adjust its approach if, and as soon as, those circumstances should begin to adversely affect the timeliness or quality of its content moderation processes.

As such, Aylo did not suspend users from issuing notices or complaints for misuse. Since Aylo is still able to review all notices in accordance with its DSA content moderation obligations, the decision to not suspend users is fully compliant with the standard set out in Article 23.3 DSA.

We would like to underline that the auditor's recommendations for B.4 and B.3 only relate to the suspension of users from submitting notices and complaints. They do not relate to Aylo's practice to suspend users that misuse Pornhub by uploading illegal content.

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

See B.3.1.b).

B.5 – Article 24.1 - Transparency Reporting Obligations for Providers of Online Platforms (positive with comments)

Auditor's comments: The Audited Provider demonstrates overall compliance with the reporting requirements; however, the inclusion of automatically banned underage accounts in the figures for manifestly illegal content indicated a misclassification. The Audited Provider subsequently resolved the issue by adjusting the classification approach used in its transparency reporting. Follow-up review confirmed that the reported metrics are now applied consistently and in line with the applicable requirements.

Auditor's recommendation: The Audited Provider should ensure that formalised quality assurance and change management controls governing its transparency reporting framework. This should include clear documentation of classification logic, independent validation of reported metrics prior to publication, and ongoing monitoring to ensure continued alignment with applicable reporting requirements.

B.5.1 – Planned measures

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

Automatically banned underage accounts were included in the transparency report. As the auditor noted, this was already resolved during the audit period. Formalised quality assurance and change management controls are being enhanced to ensure that future transparency report metrics are fully aligned with the DSA.

b) Timing for the implementation:

Completion of the review of the quality assurance and related documentation is expected by 31 July 2026.

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

a) Description of the measure(s)

Prior transparency reports have been adjusted.

A review of the transparency reporting process for future transparency reports has begun. Internal mapping is being checked to ensure consistent classification logic, and our existing independent validation process is documented.

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

Completion of the review and documentation is expected by 31 July 2026.

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

Results are visible in the last updated transparency report and will be visible in our next transparency report published in August at https://www.pornhub.com/information/eu_dsa/ and our internal documentation will be available to authorities, and future auditors.

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 auditor's recommendation, including reviewed mappings and refined quality assurance, will serve as an additional safeguard that future transparency reports fully reflect content moderation on Pornhub in accordance with the DSA.

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

Not applicable

B.6 – Article 25.1 - Online Interface Design and Organisation (positive with comments)

Auditor's comments: During testing, the Audit observed that under specific conditions and in certain browsers, selecting a video resulted, while directing the user to the intended webpage, also resulted in a new browser window opening and directing the user to an external website without prior notification or warning. The absence of a clear indication that a new browser window will open may affect the transparency of the user journey.

In addition, inconsistencies were identified in the application of language settings across certain pop-ups and other interface elements, which may affect the clarity and consistency of information presented to users. The Audited Provider has since implemented updates within the audited period to address these inconsistencies.

Auditor's recommendation: Consider implementing controls to:

- Ensure that users are clearly informed when an action will result in a new browser (pop-up) session to an external website (this may include the use of notification messages, confirmation prompts, or visual indicators prior to the opening of a new browser window or redirection to a third-party domain).
- Ensure that the same session/pop-up is closed after a period or inactivity or when the originating browser window is closed.

In addition, the Audited Provider should ensure the consistent and standardised application of language settings across pop-ups and other interface elements, aligning with the user's selected language and supporting clear and comprehensible communication throughout the user interface.

B.6.1 – Planned measures

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

As the auditor confirms, upon clicking a video, users were directed to the relevant webpage. The auditor reviewed the design and user experience architecture and did not conclude that the interface was designed to deceive or manipulate recipients of the service. Aylo's interface design follows established conventions for content presentation and navigation that are consistent with user expectations and market practice. Users were therefore neither deceived nor manipulated, and their ability to make free, informed, and intentional decisions was not materially distorted or impaired within the meaning of Article 25(1) DSA.

That said, we will consider whether the auditor's proposals are technically feasible and appropriate.

Regarding language settings, Aylo has already implemented updates to the service that remedy the inconsistencies that the auditor identified. The audit report already confirms that the issues regarding the language are no longer present on the service.

b) Timing for the implementation:

We expect to conclude our investigation by 30 August 2026 and will implement feasible and appropriate measures resulting from it in due course, depending on the measures identified.

B.6.2 – Measures taken since the end of the period on which the audit report is based

a) Description of the measure(s)

See B.6.1.a).

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

The issues regarding language have already been implemented and are no longer present on the service.

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

The issues regarding language are no longer present on the service as the respective language and other interface elements were updated.

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 changes regarding language increase usability of Pornhub and are therefore aligned with the objectives or Article 25 DSA.

B.6.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls

Not applicable

B.7 – Article 26.1 - Advertising on Online Platforms (positive with comments)

Auditor's comments: The Audited Provider has met the obligation to identify advertisements, including sponsor details and targeting parameters, but in a subset of advertisements, the field relating to the advertiser was recorded as "None".

Auditor's recommendation: The Audited Provider has begun a structured improvement programme which - amongst a number of improvements - will address the issue observed in testing. As such, no further recommendations are made subject to the planned changes being successfully completed. Should the programme not complete, the Audited Provider must ensure that all advertisements consistently display the advertiser information, including sponsor details and targeting parameters, without leaving any fields blank or marked as "None."

B.7.1 – Planned measures

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

Additional improvements have been made, and continue to be made to the information on advertising, beyond those improvements recommended in the audit report. This will further improve transparency regarding advertisements on Pornhub.

The issue relating to empty fields and those marked "none" has now been resolved.

b) Timing for the implementation:

Already resolved.

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

a) Description of the measure(s)

The issue relating to empty fields and those marked "none" has already been Fully resolved.

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

Already resolved.

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

The existing and future refinements will be visible in the advertising repository at https://www.trafficjunky.com/ad-repository .

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

The measure prevents empty fields and those marked “none” in the mandatory transparency information relating to advertisements and thereby fully addresses the auditor’s recommendation.

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

Not applicable

B.8 – Article 27.1 - Recommender System Transparency (positive with comments)

Auditor's comments: For logged-in users, the recommender system did not fully operate as described, as users with only essential cookies enabled and personalised recommendations deactivated were still shown content reflecting prior preferences.

The Audited Provider has since resolved this issue by implementing the necessary technical corrections, and testing confirmed that the recommender system operates in line with the published guidance across relevant user settings.

Auditor's recommendation: The Audited Provider should maintain appropriate quality assurance and periodic testing controls to ensure continued alignment between recommender system behaviour and user-facing disclosures.

B.8.1 – Planned measures

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

The issue was corrected during the audit period.

b) Timing for the implementation:

The issue was corrected during the audit period.

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

a) Description of the measure(s)

As the auditor notes, this issue was resolved during the audit and we have since put in place quality assurance testing to avoid similar issues going forward.

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

Measures are already fully implemented.

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

The auditor confirmed that the behavior was corrected during the audit period.

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 issue was resolved during the audit period, bolstering our quality assurance procedures to reduce the likelihood of the issue re-occurring in future.

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

Not applicable.

B.9 – Article 28.1 - Online Protection of Minors (negative)

Auditor's comments: While the Auditor confirmed the presence of several general and proportionate safeguards, the Audited Provider has not implemented controls specifically designed to ensure the safety of minors, on the basis that the online service is an adult-only environment.

Among the measures observed, the Auditor finds that in the absence of effectiveness measures, an unaddressed risk remains that minors may misrepresent their age and thereby gain access to the platform, exposing themselves to potentially inappropriate content.

Age assurance remains a recognised and complex challenge across the Union, for which no baseline or accepted standard currently exists. Nevertheless, because control effectiveness cannot be maintained and monitored, this obligation must be deemed non-compliant.

Auditor's recommendation: The Audited Provider must account for the possibility that minors may access the service and introduce additional protective or preventative measures. The existing controls remain appropriate and proportionate for users above the age of majority; an appropriate solution for minors would therefore be the implementation of an enforceable age assurance mechanism to prevent their access.

Note: It is acknowledged that current age verification solutions may give rise to related systemic risks, notably the exposure of minors to harmful or inappropriate content and associated adverse mental health outcomes. Any solution adopted should take this into account, and it is noted that the matter is presently under discussion with the Commission.

B.9.1 – Reasons for not implementing the recommendation

B.9.1 – Planned measures

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

Aylo will continue to facilitate and support the development of robust solutions to increase the safety of minors online by working with authorities, the industry, and related stakeholders, with a view to implementing a robust, effective and proportionate solution that meaningfully improves online safety for minors overall, as soon as that becomes available. An effective, balanced and mature solution is of particular importance and a key priority for Aylo, as user rights are at stake on a massive scale, including privacy concerns and the risk of user migration to less secure services where no age verification is in place and which lack the strong suite of risk mitigations that Aylo has in place for Pornhub. Aylo has carefully evaluated all available options in the light of the auditor's recommendations.

Throughout the audited period, and up to now, no approach was available that would better protect minors (and adult users) than Aylo's existing mitigation measures from the risks associated with exposure of minors to adult content online. When measured against the systemic risks associated

with minors accessing adult content – namely (1) their exposure to lawful, but age-inappropriate content, (2) their exposure to illegal content (such as CSAM), and (3) the adverse effects of displacing minors to other, less compliant and less regulated adult content sites that is proven to occur when age verification is introduced at site level (and without accompanying effective enforcement across the industry), any available alternative to Aylo's existing mitigation measures choices is significantly less effective in protecting minors – and will indeed significantly amplify overall systemic risks online for them. In the absence of a broadly deployed device-based age verification solution, the realistically remaining alternatives to Aylo's current mitigations would be that Aylo either (A) ceases its operation of Pornhub in the EU altogether, or (B) introduces site-level age verification at a point in time when the European Commission's age verification app has not yet been effectively deployed. Both these options would keep minors from accessing Pornhub, thereby eliminating systemic risk categories (1) and (2) – but only in relation to content on Pornhub, where systemic risk category (2) is strongly reduced by Aylo's extensive proactive and reactive content moderation, uploader and performer ID verification requirements, and further mitigation measures. At the same time, site-level age verification on Pornhub would materially increase minors' exposure to systemic risk category (3), arising from those (typically more mature age groups of) minors who proactively seek out adult content and who are deterred by the age verification requirement instead migrating to the thousands of freely accessible less or unregulated adult content sites – thereby multiplying their exposure to systemic risk categories (1) and (2) exponentially.

The current market and regulatory realities therefore leave Aylo's current suite of mitigations – the self-declaration age gate at site entry and the RTA label, combined with Aylo's strong Trust & Safety architecture and content moderation – as the only available option that meaningfully protects minors from the systemic risks associated with adult content online.

In the Risk Assessment, Aylo has evaluated systemic risks for minors through a holistic approach, aiming to accurately reflect current industry practices and to identify the most effective measures for safeguarding minors within the ecosystem. Based on this assessment, Aylo takes the view that within the current environment, the existing mitigation measures implemented on Pornhub are the only viable alternative to mitigate risks to minors effectively (as well as proportionately), by avoiding the amplification of systemic risks arising from the introduction of an age verification solution that does not adequately ensure the protection of privacy and results in driving users to other, less safe websites.

This assessment remains subject to constant ongoing review, and Aylo continues to actively pursue enhancements to the protection of minors (and adult users) on Pornhub and across the online ecosystem.

As acknowledged by the auditor, age assurance remains a recognised and complex challenge across the Union, for which no baseline or accepted standard currently exists. An elaborate process and in-depth stakeholder discussions are therefore prerequisites for evolving the internet into a safer space for minors, and Aylo is committed to continue supporting and progressing this process, so that reasonable and effective measures can be widely adopted across the industry.

In line with the auditor's recommendation and to account for the possibility that minors may access the service, Aylo is engaging with authorities, and in particular with the European Commission, to arrive at suitable solutions. This engagement takes place in the context of the European Commission's ongoing work under the DSA, including the formal proceedings opened against providers of adult content video-sharing platforms in relation to Articles 28(1), 34, 35 DSA and the European Commission's Guidelines on the protection of minors online adopted under Article 28(4) DSA. Aylo is also actively collaborating with the European Commission through its participation in the pilot scheme for the development and deployment of the EU age verification application. From Aylo's perspective, this technology represents a significant opportunity to enhance the protection of minors (and adult users) across the European Union. As of the date of the audit, however, the application was not yet operational.

As the auditor also notes, current age verification solutions may give rise to related systemic risks, notably the exposure of minors to harmful or inappropriate content on less safe services and associated adverse mental health outcomes. Any solution adopted must take this into account. Aylo is therefore focused on developing a solution with the European Commission that is both effective and proportionate for users seeking to access Pornhub, while also reducing risks online more broadly by avoiding the adverse effect and systemic risk of motivating users to move to less secure adult content websites.

In parallel, Aylo maintains a range of measures to protect minors, as set out in the 2026 Pornhub DSA Risk Assessment, which concluded that, at the current stage, further unilateral measures would not be reasonable, proportionate and effective, because of the adverse effects they would create for minors (and adult users). Consistent with its longstanding track-record of continuously enhancing its safety measures, Aylo will continue to evaluate and strengthen its safeguards as effective and proportionate age verification solutions become available.

b) Timing for the implementation:

The effective protection of minors is a rapidly developing field in which standards are currently evolving and gaining acceptance. For Aylo, the protection of minors is, and will continue to be, a priority. We will continue to promote and contribute to the developments in this field, proactively engage in discussions with authorities and industry stakeholders, as well as support initiatives to increase online safety, in particular through our ongoing engagement with the European Commission.

B.9.2 – 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.9.1.a). Aylo consistently continues its dialogue and engagement with the European Commission and other relevant stakeholders on appropriate, proportionate, and effective measures for the protection of minors under Article 28(1) DSA, including in the context of the European Commission's Article 28(4) Guidelines and ongoing supervisory activity in this area.

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

See above under B.9.1.b).

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

Aylo will continue to work to increase online safety measures that balance evolving risks, in coordination with the European Commission and relevant stakeholders. The aim is to develop an age assurance mechanism that effectively protects minors while avoiding the systemic risks highlighted by the auditor. Further detail on existing measures is set out in the 2026 Pornhub DSA Risk Assessment.

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.

Aylo already has extensive measures in place that contribute to protecting users and restricting access by minors, including the Restricted to Adults (RTA) label, which supports effective blocking through parental control tools, terms of service requiring users to be of legal age, an age gate at the point of entry, and robust extensive proactive and reactive content moderation processes for content suspected of involving minors. As recognized by the auditor, these measures are appropriate and proportionate for users above the age of majority.

The auditor's recommendation centers on the implementation of an enforceable age assurance mechanism, while at the same time acknowledging that no baseline or accepted standard currently exists at Union level and that current age verification solutions may themselves give rise to systemic risks. Against that background, and consistent with the conclusions of the 2026 Pornhub Risk Assessment, Aylo considers that the unilateral introduction of additional site-level age verification measures would not, at this stage, be reasonable, proportionate and effective, and is, instead, at significant risk of undermining the objectives of Article 28(1) DSA by displacing minors (as well as adult users) to less secure adult content websites. Aylo is therefore addressing the auditor’s recommendation by continuing to work with and support the European Commission on finalizing an effective solution that meaningfully improves the protection of minors both on Pornhub and across the wider online ecosystem, while continuing to maintain and incrementally strengthen its existing safeguards.

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

Not applicable.

B.10 – Article 34.1 - Risk Assessment (positive with comments)

Auditor's comments: The Audited Provider has demonstrated compliance with the systemic-risk areas of this obligation, but necessary improvements remain in the transparency, calibration, substantiation, and governance of the risk assessment methodology and in the clarity with which individual-risk conclusions are documented.

Auditor's recommendation: It is recommended that the Risk Assessment be amended such that it:

- Defines and documents clear individual risk-acceptance criteria for each assessed systemic risk, including thresholds for tolerability, escalation, and further treatment.
- Calibrates the scoring methodology by documenting the evidential basis and decision rules used to assign severity and probability ratings across the risk inventory.
- Strengthens mitigation substantiation by introducing more consistent control-effectiveness measures, supporting metrics, and residual-risk rationale for each risk area.
- Increases risk-specific analysis by reducing reliance on repeated generic control descriptions and showing more clearly how each mitigation addresses the particular systemic risk identified.
- Improves risk governance documentation by maintaining a formal risk register, or equivalent record (such as by embedding the same into the Risk Assessment itself), showing risk owners, review cadence, escalation triggers, treatment actions, and status.
- Distinguishes more clearly between implemented controls, planned measures, and broader policy positions, particularly where future mitigation approaches are discussed.
- Improves evidential traceability by linking referenced annexes and supporting materials more directly to the specific risk conclusions they are intended to substantiate.

B.10.1 – Planned measures

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

To the extent possible, Aylo has already incorporated the majority of the auditor's recommendations into the risk assessment dated April 2026. However, as this audit report was finalized after the completion of the most recent risk assessment cycle, Aylo intends to revisit the auditor's recommendations and consider further refinements to the risk assessment methodology during the next assessment cycle.

The finalization of the next risk assessment is anticipated to serve as the primary reference point for evaluating any refinements made in response to these recommendations.

b) Timing for the implementation:

The next risk assessment is due by April 2027. Aylo will also consider the auditor's recommendations as part of its ongoing risk management activities, with any resulting refinements anticipated to be reflected in the April 2027 risk assessment.

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

a) Description of the measure(s)

As noted by the auditor, this audit used the risk assessment of the service dated April 2025 as the primary artefact. Since the conclusion of the audit period, Aylo finalized its risk assessment dated April 2026, in which Aylo significantly adjusted its risk assessment methodology and granularity to reflect the recommendations the auditor provided in the audit report dated April 2025, as well as remarks obtained during the audit period that ended in April 2026. These substantial efforts have resulted in a risk assessment that demonstrates significant improvements across all aspects of the assessment.

In particular, the April 2026 risk assessment incorporates enhanced scoring calibration, thereby ensuring a more coherent and transparent assessment of the risk scores, more detailed substantiation of mitigation effectiveness, particularly reflected in the clear distinction between inherent and residual risks, and improved traceability between referenced materials and individual risk conclusions. The assessment also includes more granular documentation of risk acceptance rationale at the individual risk level and reduces reliance on generalized control descriptions in favor of risk-specific analysis. Risk ownership and escalation pathways are also described in the risk assessment in more detail to improve the risk governance documentation.

As the present audit report was finalized after the April 2026 risk assessment was completed, Aylo also intends to review the auditor's recommendations arising from this report and consider any further refinements in the next risk assessment cycle, as Aylo continues to evaluate and develop the risk assessment and its underlying methodology.

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

The 2026 risk assessment has been finalized in April 2026. Any further refinements arising from this audit report will be implemented in the next risk assessment cycle for which the risk assessment report is due by April 2027.

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

The result is the enhanced risk assessment dated April 2026, which reflects the methodological improvements described above.

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 risk assessment dated April 2026 accounts for the recommendations provided by the auditor, in particular those described in the audit report dated April 2025. The April 2026 assessment further reflects progress toward compliance by incorporating enhanced calibration of the scoring methodology, improved documentation of risk-acceptance rationale, as well as risk governance

documentation, strengthened mitigation substantiation, and greater risk-specific analysis. This report has been finalized and submitted to the European Commission and the Digital Services Coordinator of Cyprus. To the extent additional recommendations arise from the present audit report that were not yet reflected in the April 2026 risk assessment, Aylo anticipates considering these in the next assessment cycle as part of its continued efforts to refine its approach.

B.10.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls

Not applicable.

B.11 – Article 35.1 - Mitigation of Risks (positive with comments)

Auditor's comments: The Audited Provider has implemented a broad set of mitigation measures addressing the systemic risks identified under Article 34; however, the Risk Assessment does not consistently demonstrate that these measures are effective, proportionate, and tailored at the level required by Article 35(1). In particular, strengthening the protection of minors would meaningfully raise the overall level of compliance.

Auditor's recommendation: The most critical remediation priority is the implementation of robust age assurance measures. The current reliance on self-declaration and labelling does not provide a reliable safeguard against access by minors. A more effective, privacy-compliant age verification or estimation framework should be introduced, supported by a clear design rationale, alignment with data protection principles, and measurable indicators demonstrating its effectiveness in practice. It is noted that the Audited Provider is working closer with the Commission on a pilot solution to this effect.

Linked to the above, the Audited Provider should establish a structured framework to evidence the effectiveness of its mitigation measures. While a wide range of controls is described, their impact is not substantiated through consistent metrics. The introduction of defined key performance indicators, such as detection rates, response times, and error rates, alongside residual risk recalculation and periodic reporting, would enable a more robust demonstration that the measures in place are functioning as intended.

B.11.1 – Planned measures

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

Protection of minors: As recognized by the auditor, Aylo's existing measures, including the RTA label, terms of service requiring users to be of legal age, age gate at the point of entry, and robust extensive proactive and reactive content moderation processes, are appropriate and proportionate for users above the age of majority. Age assurance remains a recognized and complex challenge across the Union for which no baseline or accepted standard currently exists, and the auditor itself acknowledges that current age verification solutions may give rise to related systemic risks, notably the displacement of users to less secure services and associated adverse mental health outcomes. Consistent with the 2026 Pornhub DSA Risk Assessment, the unilateral introduction of additional site-level age verification measures would not, at this stage, be reasonable, proportionate and effective. Instead, Aylo is addressing the auditor's recommendation by its continued engagement with the European Commission, including in the context of the ongoing pilot referenced by the auditor, towards a coordinated age assurance solution, while continuing to maintain and incrementally strengthen its existing safeguards. Further details are set out in the response under Section B.9.1 in relation to Article 28.1.

Structured framework to evidence the effectiveness of mitigation measures: Aylo has already incorporated the majority of the auditor's recommendations relating to the risk assessment methodology and the substantiation of mitigation effectiveness into the risk assessment dated April 2026, and intends to consider further refinements, including in relation to defined performance indicators and assessment of residual risks, during the next assessment cycle. Further details of planned measures are set out in the response under Section B.10.1 in relation to Article 34.1 as they also apply in relation to the assessment of mitigation measures.

b) Timing for the implementation:

The timing set out under Sections B.9.1.b) and B.10.1.b) applies.

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

a) Description of the measure(s)

Protection of minors: See Section B.9.2.a). Aylo continues to engage and collaborate with the European Commission and other relevant stakeholders regarding appropriate, proportionate, and effective measures for the protection of minors, including in the context of the European Commission's Article 28(4) Guidelines and ongoing supervisory activity.

Structured framework to evidence the effectiveness of mitigation measures: See Section B.10.2.a). Since the audit period, Aylo has finalized the risk assessment dated April 2026, which incorporates enhanced assessment of both the risks and relevant mitigation measures.

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

See Sections B.9.2.b) and B.10.2.b).

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

In respect of the protection of minors, see Section B.9.2.c). In respect of the structured framework to evidence the effectiveness of mitigation measures, see the result is the risk assessment dated April 2026, as further described in Section B.10.2.c).

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.

In respect of the protection of minors, the explanation set out under Section B.9.2.d) applies: Aylo's existing measures are appropriate and proportionate for users above the age of majority, and Aylo is addressing the recommendation by working with the European Commission towards a coordinated solution rather than introducing unilateral site-level measures that would not, at this stage, be reasonable, proportionate and effective.

In respect of the structured framework to evidence the effectiveness of mitigation measures, the explanation set out under Section B.10.2.d) applies: the April 2026 risk assessment reflects progress toward compliance by incorporating strengthened mitigation substantiation and greater risk-specific analysis, with any further recommendations arising from this audit report to be considered in the next assessment cycle.

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

Not applicable.

B.12 – Article 38.1 - Recommender Systems (positive with comments)

Auditor's comments: The Auditor identified that, for logged-in users, the recommender system did not operate fully in accordance with its published description. In particular, users who had enabled only essential cookies and deactivated personalised recommendations were nonetheless shown content reflecting their prior preferences.

The Audited Provider has since implemented the necessary technical remediation. Follow-up testing confirmed that the recommender system now operates in accordance with the published guidance across the relevant user settings.

Auditor's recommendation: The Audited Provider should maintain appropriate quality assurance and periodic testing controls to ensure the continued alignment between recommender system behaviour and user-facing disclosures.

B.12.1 – Planned measures

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

See response to Article 27.1 in section B.8.

b) Timing for the implementation:

See response to Article 27.1 in section B.8.

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 response to Article 27.1 in section B.8.

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

See response to Article 27.1 in section B.8.

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

See response to Article 27.1 in section B.8.

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.

See response to Article 27.1 in section B.8.

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

See response to Article 27.1 in section B.8.

B.13 – Article 39.3 – Online Advertising Transparency (positive with comments)

Auditor's comments: The Audited Provider has fulfilled the requirement to exclude content from the repository where advertisements have been removed due to illegality or violations of terms and conditions, and to replace such content with appropriate transparency information. However, certain inconsistencies were identified in the operation of the filtering mechanisms, which may affect the usability of the repository in certain scenarios.

The Audited Provider has since resolved this issue by implementing the necessary technical corrections, and testing confirmed that the filtering mechanisms operate in line with the defined requirements.

Auditor's recommendation: Review, implement or improve quality assurance controls to ensure the advertisement repository consistently presents the required information for all advertisements, including removed or active ads.

B.13.1 – Planned measures

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

The issue was corrected during the audit period.

b) Timing for the implementation:

The issue was corrected during the audit period.

B.13.2 – Measures taken since the end of the period on which the audit report is based

a) Description of the measure(s)

As noted by the auditor, this issue was fixed during the audit period. We are voluntarily implementing further filters and controls for ease of use. We have ensured that quality assurance processes are updated to include validation of these filters and controls to maintain compliance.

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

Both the recommended change to the advertising repository and implementation of quality assurance testing are already in place.

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

The measures can be observed in the advertising repository at https://www.trafficjunky.com/ad-repository .

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 filtering mechanisms of the advertising repository have been refined as recommended and the quality assurance process has been updated accordingly. As the auditor states in the audit report, these measures result in compliance with the audited obligation.

B.13.3 Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls

Not applicable.

B.14 – Article 42.2 - Transparency Reporting Obligations (positive with comments)

Auditor's comments: Per Article 15.1, the accuracy metrics are not broken down by each official language of the Member States to comply with part (c) of this obligation.

Auditor's recommendation: Consider enhancing the Transparency Report to include indicators of accuracy for content moderation broken down by each official language of the Member States.

B.14.1 – Reasons for not implementing the recommendation

a) Justification for not implementing the recommendation:

Aylo assessed whether significant indicators or accuracy by language exist with regard to Aylo's systems. An in-depth analysis concluded that due to the type of content available on Pornhub, the large majority of our moderation decisions are not specific to any given language. Thus, content moderation decisions can generally not be attributed to a specific language. As such, there are no statistics that adequately and representatively analyze the impact of language on Aylo's content moderation – which in any event is marginal.

Because Aylo's content moderation is generally agnostic to language, we do not consider accuracy metrics broken down by language applicable to the service.

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

Aylo's transparency report comprehensively explains how Aylo moderates content focused on, and tailored to, factors that are relevant to the content moderation done by Aylo. For transparency, the report states that the accuracy of content moderation is largely unaffected by Member State languages and instead explains, for example, which automatic tools are used, their accuracy, and that results of automated means are generally manually reviewed by human content moderators.

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