

# INDEPENDENT AUDIT

ARTICLE 37 OF REGULATION (EU)

2022/2065 (DIGITAL SERVICES ACT)

CONFIDENTIAL

## Table of Contents

INTRODUCTION – Summary of Audit Activities and Outcomes .....	3
SECTION A – General Information .....	5
SECTION B – Auditing Organisation .....	9
SECTION C – Summary of the main findings .....	15
SECTION D – Audit Conclusions .....	18
SECTION E - Description of the findings concerning compliance with codes of conduct and crisis protocol. .....	259
SECTION F – Third Parties Consulted .....	262
SECTION G – Additional Information .....	264
SECTION H – Declaration .....	272
ANNEX A – Statement of Work .....	274
ANNEX B - Definitions .....	285

## INTRODUCTION – Summary of Audit Activities and Outcomes

FTI (“the Auditor”) conducted its examination (“the Audit”) in accordance with multiple auditing standards which are identified in Section B – Auditing Information, the Commission Delegated Regulation (EU) supplementing Regulation (EU) 2022/2065 of the European Parliament and of the Council, by laying down rules on the performance of audits for very large online platforms and very large online search engines (the “Delegated Regulation”, or “Act”) dated 20 October 2023 and the inspection scope for this examination as agreed with Aylo Freesites Limited (“the Audited Provider”) and specified on the pages immediately hereafter this section.

In several instances, obligations were not auditable due to conditions outside of the control of the VLOP. In these circumstances, the Audit stated the same in each relevant section and then considered the capability of the Audited Provider to meet such obligation through the period of the Audit had it become relevant. If substantive, control or other testing surfaced sufficient evidence to draw a conclusion, the Audit did so and provided the rationale for the outcome. Where no evidence was available to substantiate this capability, no conclusion was drawn. This delineation is clearly drawn for each applicable obligation.

The Audit considers that the information and evidence obtained is sufficient and appropriate to provide an appropriate basis for each of the required obligations where a conclusion of reasonable assurance is stated. For clarity, reasonable assurance is a defined term, understood to mean ‘a high but not absolute level of assurance that the audit findings are free from material misstatements’ as defined in Annex B of this report.

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Substantive testing independent of the Audited Provider.
- Substantive testing conducted with the Audited Provider.
- Verbal attestation in the form of Subject Matter Expert interviews.

This report was prepared as required by Article 37(6) of the Act, in and with the associated care and diligence required of the Auditor in discharging the requirements of this Independent Assessment as mandated by the Act.



An aerial photograph of a large, open public square. The ground is paved with light-colored tiles and features a network of dark, thin lines that intersect to form a series of triangles and polygons across the entire surface. Numerous people of various ages and ethnicities are scattered throughout the square, walking in different directions. Some are in small groups, while others are alone. The overall scene suggests a busy, pedestrian-friendly urban environment.

# SECTION A

## General Information



## **SECTION A – General Information**

### **1. Audited Service**

Pornhub

### **2. Audited Provider**

Aylo Freesites Limited

### **3. Address of the Audited Provider**

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

### **4. Point of Contact of the Audited Provider**

[REDACTED]

DSA Compliance Officer

### **5. Scope of the Audit:**

- a. Does the audit report include an assessment of compliance with all the obligations and commitments referred to in Article 37(1) of Regulation (EU) 2022/2065 applicable to the Audited Provider?

The scope of the audit included all obligations for which sufficient evidence was available to determine compliance or otherwise of the Audited Provider with Regulation (EU) 2022/2065.

Additionally, obligations that are not yet in scope have been assessed for the readiness or capability of the Audited Provider to meet such obligations when appropriate. This was recorded as a statement of compliance readiness, where relevant.

This report intentionally omits the assessment of any obligations where insufficient evidence was available to provide the required level of assurance regarding compliance. Only one such instance was identified during the audit.

i. Compliance with Regulation (EU) 2022/2065

Period Covered: **20 April 2024 to 19 April 2025**

Article	Article Title	Audited Obligation
11	Points of contact for Member States' authorities, the Commission and the Board	11.1
		11.2
		11.3
12	Points of contact for recipients of the service	12.1
		12.2
14	Terms and conditions	14.1
		14.2
		14.4
		14.5
		14.6
15	Transparency reporting obligations	15.1
16	Notice and action mechanisms	16.1
		16.2
		16.4
		16.5
		16.6
17	Statement of reasons	17.1
		17.2
		17.3
		17.4
18	Notification of suspicions of criminal offences	18.1
		18.2
		18.3
20	Internal complaint-handling system	20.1
		20.2
		20.3
		20.4
		20.5
		20.6
21	Out-of-court dispute settlement	21.1
		21.2
		21.5
22	Trust Flaggers	22.1
		22.6
23	Measures and protection against misuse	23.1
		23.2
		23.3
		23.4
24	Measures and protection against misuse	24.1
		24.2
		24.3
		24.5
25	Online interface design and organisation	25.1
26	Advertising on online platforms	26.1
		26.2

		26.3
27	Recommender system transparency	27.1
		27.2
		27.3
		28.1
28	Online protection of minors	28.2
		34.1
34	Risk assessment	34.2
		34.3
		35.1
35	Mitigation of risks	36.1
36	Crisis response mechanism	37.2
37	Independent Audit	38
38	Recommender systems	39.1
39	Additional online advertising transparency	39.2
		39.3
		40.1
40	Data access and scrutiny	40.3
		40.4
		40.5
		40.6
		40.7
		40.12
		41.1
41	Compliance function	41.2
		41.3
		41.4
		41.5
		41.6
		41.7
		42.1
42	Transparency reporting obligations	42.2
		42.3
		42.4
		42.4

ii. Compliance with codes of conduct and crisis protocols

Period Covered (24/08/2023) to (23/08/2024)

Commitments undertaken pursuant to codes of conduct referred to in Articles 45 and 46 and crisis protocols referred to in Article 48 of Regulation (EU) 2022/2065:		
Article	Article Title	Audited Obligation
45	Codes of conduct	Not applicable
46	Codes of conduct for online advertising	Not applicable
47	Codes of conduct for accessibility	Not applicable
48	Crisis Protocols	Not applicable



## 6. Audit Timeline:

a. Audit start date:

21 April 2024

b. Audit end date:

20 April 2025

SECTION B – Auditing Organisation

1. Name(s) of organisation(s) constituting the auditing organisation:

FTI Consulting  
200 Aldersgate, Aldersgate Street, London EC1A 4HD

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


### 3. Auditors' qualifications:

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

FTI Consulting (hereafter referred to as "FTI") routinely conducts audits against Digital Services Acts compliance requirements and, more broadly, delivers large-scale challenges requiring complex, custom technical understanding. FTI has earned a reputation for possessing a deep understanding of technology, sophisticated technical capabilities, and the capability to design an effective audit program.

Our deep knowledge of the requirements of this legislation and experience auditing compliance with regulatory frameworks, is further supported by certifications attained by the professional resources engaged on this audit, which including (but not limited to):

- **Certified Information Security Manager (CISM)**  
A Certified Information Security Manager certification affirms the ability to assess risks and implement effective governance.
- **Certified in Risk and Information Systems Control (CRISC)**  
A Certified in Risk and Information Systems Control certification demonstrates IT risk management expertise.
- **MSP Practitioner (MSP)**  
Managing Successful Programs is a best-practice framework which provides the set of guiding principles and processes to be used while managing a program of work.
- **Projects in Controlled Environments (PRINCE2)**  
PRINCE2 is a structured project management method emphasising dividing projects into manageable and controllable stages.

Further, FTI senior professionals are recognised leaders in their chosen fields. Individuals performing this audit include former financial regulators, senior risk and audit executives previously employed by some of the top Fortune 500 companies, and experts specialised in algorithmic systems, machine learning and code release.

- b. Documents attesting that the auditing organisation fulfils the requirements laid down in Article 37(3), point (b) of Regulation (EU) 2022/2065 have been attached as an annex to this report:

FTI is unable to provide this detail as annexed information due to the potential for unlimited distribution. FTI is very willing to share information in a limited and confidential capacity and asks that interested parties submit their request in writing.



## 4. Auditors' independence:

### a. Declaration of interests:

The Auditing Organisation hereby attests to the following statements:

FTI is a global firm with worldwide practices, providing services which range from purely advisory and consultative services to litigation-based services involving potential or actual adversarial proceedings. Prior to accepting a new engagement, we conduct a case-by-case evaluation, which takes into consideration a number of criteria, including:

- The nature of the engagement and the issues presented.
- The type of services being requested.
- The nature and extent of our relationship with the involved clients, and which of our various business segments are used by those clients.
- The nature and subject matter relationship of prior engagements for the involved clients.
- The adequacy of FTI's ability to protect client information.

To ensure ongoing independent oversight, review, and input into the methodology and execution of the Digital Services Act Article 37 Audit, and in addition to performing full checks to validate that FTI is free from any conflicts of interest, FTI has only deployed digital, privacy and information security professionals who were not involved with any Aylo Freesites Limited matter, project or assessment for a period of at least 12 months before the beginning of the audit and will not provide them with such services in the 12 months after the completion of this audit.

For a period of more than 10 years, FTI has not provided auditing services pursuant to this Article to the Audited Provider concerned or any legal person connected to that provider.

FTI has not performed this audit in return for fees which are contingent on the result of the audit.

Further, this audit report is based on an audit performed by FTI Consulting as an independent auditor in accordance with Article 37 of the Digital Services Act (Regulation (EU) 2022/2065). It is without prejudice to any proceedings, further audits or related measures which are, or might be, carried out by the competent EU institutions, in particular the EU Commission or the EU Digital Services Coordinators under the Digital Services Act. Accordingly, this audit report is not intended to prejudice any such proceedings, further audits, or related measures by the EU institutions.

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

FTI adheres to industry-standard IT audit principles, ensuring audit team independence by mandating adherence to professional ethics, requiring auditors to avoid conflicts of interest and report to an independent body like the board or audit committee rather than IT management. It establishes an audit charter that defines authority and reporting lines, ensuring freedom from undue influence.

The Information Systems Audit and Control Association (ISACA) IT Audit Framework (ITAF) was used as the primary reference point for guiding this audit. ITAF promotes a risk-based, unbiased audit approach, professional competence, and continuous development to maintain objectivity. It also enforces quality assurance through peer reviews, reinforcing adherence to independence and ethical standards, ensuring credibility in audit findings.

Further, key principles from the International Standard on Assurance Engagements (ISAE) 3000 were employed to provide combined strength and guide critical definitions and paths where appropriate.

FTI also instituted a full ethical screen for this engagement. FTI's ethical screen procedures (which are recognized as appropriate legal tools) protect sensitive client information from unauthorized access by, or disclosure to, persons who are not part of the client engagement team. They also ensure strict isolation of the audit team from any and all other client work.

These requirements are an integral component of the methodology employed by FTI and are implemented to identify and manage potential conflicts of interest that could compromise the integrity and unbiased nature of the assessment. These practices not only reinforce FTI's commitment to ethical standards, but also significantly enhance the robustness of the audit methodology and related processes.

- c. [List of documents attesting that the auditing organisation complies with the obligations laid down in Article 37\(3\), points \(a\) and \(c\) of Regulation \(EU\) 2022/2065 attached as annexes to this report.](#)

FTI Consulting maintains an active Ethics and Compliance program. This is directed by our Vice President, Chief Risk and Compliance Officer ("CRCO"). The CRCO has a direct reporting line to FTI Consulting's General Counsel and works closely with the Legal department. In addition to monitoring developments in legislation, regulations and best practices, the CRCO works with in-house and outside counsel to help ensure compliance with applicable laws and standards. A copy of the FTI Consulting Code of Ethics and Business Conduct can be found on our corporate website [here](#).

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

FTI adhered to the Information Systems Audit and Control Association (ISACA) Information Security Standards, Guidelines, and Procedures for Auditing and Control Professionals, as well as the ISACA Information Security Audit and Assurance Guidelines to ensure a structured, comprehensive, and industry-recognized approach to this Audit. These frameworks provide established methodologies for evaluating controls, assessing risks, and ensuring compliance with regulatory requirements. By leveraging these standards, FTI ensured the consistency, reliability, and effectiveness of the Audit.

The ISACA Information Security Audit and Assurance Guidelines serve as a foundation for conducting systematic audits that maintain integrity, independence, and accuracy. These guidelines ensured that the Audit engagement was performed with due professional care, following a risk-based approach to uphold a high standard of assurance, and deliver clear, actionable recommendations for any findings.

Key principles from the International Standard on Assurance Engagements (ISAE) 3000 were employed to provide combined strength and guide critical definitions and paths where appropriate. ISAE3000 is a principles-based standard that supports a broad range of underlying subject matters and is widely adopted by non-financial audit teams.

FTI also acknowledges that profiling techniques are increasingly dependent on Machine Learning. Machine Learning introduces a distinct set of risks across the information lifecycle. To address compliance and regulatory risks associated with Machine Learning, FTI has also incorporated the 'Audit Practitioners Guide to Machine Learning' approach and best practice methodologies outlined in resources such as the ISACA 'Auditing Artificial Intelligence'.

These frameworks collectively contribute to a comprehensive and robust auditing strategy for platforms and applications within the Audited Provider's operating environment to sample, assess, and validate the requirements of the Digital Services Act (Regulation (EU) 2022/2065) per Article 37 of the same and assist FTI in reaching a reasonable level of assurance for each audited obligation wherever possible.

The audit methodology included the establishment of roles and responsibilities, guidelines for ethics and conduct, expectations for professional behaviour, knowledge, and skills. It further included the definition of terms and concepts pertinent to technical processes, offering guidance and techniques for the planning, execution, and reporting of IT audit and assurance.

## **6. Reference to any quality management standards the auditing organisation adheres to, as applicable:**

FTI Consulting is dedicated to providing its clients with high quality services that meet our standards of excellence and integrity. We do not maintain a global quality policy or single quality management system. We are a global consulting firm and the diverse nature of our work and the types of work we do would render a single policy addressing quality inappropriate. We maintain quality of our work through review by our senior professionals. In addition, our business segments provide training addressing technical proficiency. On a broader level, our Code of Ethics and Business Conduct (the “Code”), which includes our Statement of Values, reflects and discusses our commitment to quality throughout. Depending upon the nature of their specific services, individual business teams may employ additional quality controls.



An aerial photograph of a large, open public square. The ground is paved with light-colored tiles and features a complex network of dark, thin lines that intersect to form a series of triangles and polygons of various sizes. Numerous people are scattered across the square, walking in different directions. Some are in small groups, while others are alone. The overall scene suggests a busy, pedestrian-friendly urban space.

## SECTION C

Summary of the main findings drawn from the Audit (pursuant to paragraph 37(4), point (e) of Regulation (EU) 2022/2065)

## SECTION C – Summary of the main findings

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

#### 1. Audit opinion for compliance with the audited obligations referred to in Article 37(1), point (a) of Regulation (EU) 2022/2065:

This Audit recorded **76 Positive** conclusions (13 with Comments) and **2 Negative** conclusions. Intent to comply was observed throughout the audit, but as set out in the Act, non-compliance in respect of a single obligation requires that a negative overall conclusion be reached.

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

##### SUMMARY OF SUB-ARTICLE CONCLUSIONS OF COMPLIANCE

Sub -Art	Conclusion	Sub -Art	Conclusion	Sub -Art	Conclusion	Sub -Art	Conclusion
11.1	POSITIVE	18.1	POSITIVE	24.3	POSITIVE	39.3	POSITIVE
11.2	POSITIVE	18.2	POSITIVE	24.5	POSITIVE	40.1	POSITIVE
11.3	POSITIVE	18.3	POSITIVE	25.1	POS w/ COMMENTS	40.3	POSITIVE
12.1	POS w/ COMMENTS	20.1	POSITIVE	26.1	POS w/ COMMENTS	40.4	POSITIVE
12.2	POSITIVE	20.2	POSITIVE	26.2	POSITIVE	40.5	POSITIVE
14.1	POSITIVE	20.3	POSITIVE	26.3	POSITIVE	40.6	POSITIVE
14.2	POSITIVE	20.4	POSITIVE	27.1	POSITIVE	40.7	POSITIVE
14.4	POSITIVE	20.5	POS w/ COMMENTS	27.2	POSITIVE	40.12	POSITIVE
14.5	POSITIVE	20.6	POSITIVE	27.3	POSITIVE	41.1	POSITIVE
14.6	POSITIVE	21.1	POSITIVE	28.1	NEGATIVE	41.2	POSITIVE
15.1	POS w/ COMMENTS	21.2	POSITIVE	28.2	POSITIVE	41.3	POSITIVE
16.1	POS w/ COMMENTS	21.5	POSITIVE	34.1	POS w/ COMMENTS	41.4	POSITIVE
16.2	POSITIVE	22.1	POSITIVE	34.2	POSITIVE	41.5	POS w/ COMMENTS
16.4	POSITIVE	22.6	POSITIVE	34.3	POSITIVE	41.6	POS w/ COMMENTS
16.5	POSITIVE	23.1	POSITIVE	35.1	POS w/ COMMENTS	41.7	POS w/ COMMENTS
16.6	POSITIVE	23.2	NEGATIVE	36.1	POSITIVE	42.1	POSITIVE
17.1	POSITIVE	23.3	INCONCLUSIVE	37.2	POSITIVE	42.2	POS w/ COMMENTS
17.2	POSITIVE	23.4	POSITIVE	38	POSITIVE	42.3	POSITIVE
17.3	POSITIVE	24.1	POS w/ COMMENTS	39.1	POSITIVE	42.4	POSITIVE
17.4	POSITIVE	24.2	POSITIVE	39.2	POSITIVE		

## SUMMARY OF NON-APPLICABLE SUB-ARTICLES

Sub-Article for which no obligation is made, or that is not applicable/auditable								
13.1	19.1	22.4	29.1	31.2	35.2	36.1	40.9	43.6
13.2	19.2	22.5	29.2	31.3	35.3	36.11	40.1	43.7
13.3	21.3	22.7	30.1	32.1	36.2	37.1	40.11	44.1
13.4	21.4	22.8	30.2	32.2	36.3	37.3	40.13	44.2
13.5	21.6	24.4	30.3	33.1	36.4	37.4	42.5	
14.3	21.7	24.6	30.4	33.2	36.5	37.5	43.1	
15.2	21.8	25.2	30.5	33.3	36.6	37.6	43.2	
15.3	21.9	25.3	30.6	33.4	36.7	37.7	43.3	
16.3	22.2	28.3	30.7	33.5	36.8	40.2	43.4	
17.5	22.3	28.4	31.1	33.6	36.9	40.8	43.5	

	Obligation is not auditable		Condition does not exist for the obligation to be applicable or auditable
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## SECTION C.2 – Compliance with voluntary commitments in codes of conduct and crisis protocols

### 1. Audit opinion for compliance with the commitments made under Articles 45 - 48 of Regulation (EU) 2022/2065:

Owing to the absence of any condition for the obligation to be applicable, and in the absence of any material preparatory or capability evidence, this Audit finds **No Conclusion** for the voluntary commitments on codes of conduct and crisis protocols.

### 2. Audit conclusion for each audited commitment

Sub-Article for which no obligation is made, or that is not applicable/auditable							
45.1	45.3	46.1	46.3	47.1	47.3	48.2	48.4
45.2	45.4	46.2	46.4	47.2	48.1	48.3	48.5

	Obligation is not auditable		Condition does not exist for the obligation to be applicable or auditable
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An aerial photograph of a large, open public space, likely a plaza or park, with a light-colored paved surface. The ground is marked with a network of dark, thin lines that form a complex geometric pattern of triangles and polygons. Numerous people of various ages and ethnicities are scattered throughout the space, walking in different directions. Some are in small groups, while others are alone. The overall scene suggests a busy, public environment. A dark blue rectangular overlay is positioned on the right side of the image, containing white text.

## SECTION D

Description of the findings:  
Compliance with Regulation  
(EU) 2022/2065



## SECTION D – Audit Conclusions

### SECTION D.1 – Audit conclusion for Obligation – Article 11.1 – Point of Contact for Member State Authorities

Providers of intermediary services shall designate a single point of contact to enable them to communicate directly, by electronic means, with Member States' authorities, the Commission and the Board referred to in Article 61 for the application of this Regulation.

#### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

#### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Conducting functionality testing to evaluate user experience.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

A Subject Matter Expert interview was held on 5 February 2025 with specific members from the Compliance function. This interview was used by the Audit to confirm understanding of the requirements of this obligation and further question individuals on their respective day-to-day operations in maintaining compliance.

The Audited Provider has implemented a process for handling requests from Member State authorities, with a focus on prioritizing and addressing these requests in a timely and efficient manner. Furthermore,

responses were consistent with previously provided information, individuals were clear on the processes in place to manage incoming messages from authorities.

During substantive testing, a series of unannounced requests were submitted and responses observed. The Audit recorded the following observations from this testing:

- An automated response provides the sender with reassurance that the request has been received.
- An automated ticket is created, and access details provided in the automated response.
- A personal response is made from the designated team to the originating email.
- Dialogues throughout the conversation are recorded in the ticket within the workflow tool.
- Audit trails of each ticket/conversation are visible and actions assignable to each appropriate party.

The Audit further reviewed existing internal documents defining the process taken by employees when receiving Member States' authorities' requests under this obligation and the training provided to those employees.

### **3. Overview and description of information relied upon as audit evidence, including, as applicable:**

**a. description of the type of information and its source;**

- EV53 - [REDACTED]
- EV58 - RFI2.24.b - Process to service a DSA request
- EV92 - [REDACTED]
- EV100 - DSA Compliance - Internal Controls Mapping - Art.5 Delegated Act
- EVX03 - TermsOfService\_DE
- EVX04 - TermsOfService\_EN
- EVX18 - Article11\_Testing
- EVX28 - SPOC\_testing
- EVX29 - DSA\_SPOC\_testing
- EVX31 - EU\_DSA\_PH
- AWI - Articles 11 and 41

**b. the period(s) when the evidence was collected;**

See Annex for source date of each evidence collection

**c. the period the evidence refers to;**

21 April 2024 to 20 April 2025

**d. any other relevant information and metadata.**

Not Applicable

#### 4. Explanation of how the reasonable level of assurance was achieved:

Evidence of compliance with this obligation was gathered through written confirmation, review of internal documents and public information, interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance, and substantive testing of the electronic process used to service this obligation.

#### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

#### 6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes were observed with relevant systems and functionalities during the audited period.

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

The Audit recorded one observation out of the direct control of the Audited Provider. During testing it became apparent that a small number of email servers – almost exclusively Microsoft - rejected requests to the contact email address due to a deduced combination of account age and targeted domain category.

In the context of Article 11, it is not envisaged that this is a necessary consideration, given the unfeasibility of this combination happening with a public authority organisation. Nonetheless, the Audit notes the observation here for transparency without prejudice to the Audited Provider's compliance with this obligation.



## SECTION D.1 – Audit conclusion for Obligation – Article 11.2 – Point of Contact for Member State Authorities

Providers of intermediary services shall make public the information necessary to easily identify and communicate with their single points of contact. That information shall be easily accessible and shall be kept up to date.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Conducting functionality testing to evaluate user experience.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

The Audit focused on ensuring that the contact details were clear, provided in the appropriate location and serviced in a timely and appropriate manner.

The Audited Provider has included the contact details in the Terms of Service as well as on a dedicated EU DSA page within the main site. Both are clearly identified from the main page and easily reached. Further, the Audited Provider has provided an alternative address [dsacomplianceofficer@pornhub.com] should the

receipt or handling of requests under Articles 11 and 12 require any different processing. This currently serves as a redundant address, directed to the same team and providing no different functionality at present.

A Subject Matter Expert interview was held on 05 February 2025 and was used by the Audit to confirm understanding of compliance with this obligation and further question individuals on their respective day-to-day operations. Responses were consistent with previously provided information, confirm the compliance with this obligation.

### **3. Overview and description of information relied upon as audit evidence, including, as applicable:**

a. description of the type of information and its source;

- EV23 - RFI1.28.a and 1.28b (Art 25)
- EV53 - [REDACTED]
- EV58 - RFI2.24.b - Process to service a DSA request
- EV92 - [REDACTED]
- EV100 - DSA Compliance - Internal Controls Mapping - Art.5 Delegated Act
- EVX03 - TermsOfService\_DE
- EVX04 - TermsOfService\_EN
- EVX19 - Article12\_Testing
- EVX28 - SPOC\_testing
- EVX31 - EU\_DSA\_PH
- AWI - Articles 11 and 41

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### **4. Explanation of how the reasonable level of assurance was achieved:**

Evidence of compliance with this obligation was gathered through written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.



**5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.

## SECTION D.1 – Audit conclusion for Obligation – Article 11.3 – Point of Contact for Member State Authorities

Providers of intermediary services shall specify in the information referred to in paragraph 2 the official language or languages of the Member States which, in addition to a language broadly understood by the largest possible number of Union citizens, can be used to communicate with their points of contact, and which shall include at least one of the official languages of the Member State in which the provider of intermediary services has its main establishment or where its legal representative resides or is established.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Conducting functionality testing to evaluate user experience.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

During review of public information and testing procedures conducted, it was noted that the information necessary for Member States' authorities to communicate with their single points of contact was publicly available via several web pages, including the Terms of Service, and a dedicated EU DSA web page. These locations offer the information required in English.

During substantive testing, a series of unannounced requests were submitted and responses observed. These details are provided in Article 11.1 Sec. 2(c). The recorded observations used English language

throughout. The Audit understood that a request for an alternative language would be identified and managed at the initial point of personal contact, and that several languages were available including Greek.

### **3. Overview and description of information relied upon as audit evidence, including, as applicable:**

a. description of the type of information and its source;

- EV53 - [REDACTED]
- EV100 - DSA Compliance - Internal Controls Mapping - Art.5 Delegated Act
- EVX03 - TermsOfService\_DE
- EVX04 - TermsOfService\_EN
- EVX28 – SPOC\_Testing
- EVX29 - DSA\_SPOC\_testing
- EVX31 - EU\_DSA\_PH
- AWI – Articles 11 and 41

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### **4. Explanation of how the reasonable level of assurance was achieved:**

Initial information regarding compliance with this obligation was collected, including written attestation confirming compliance with the obligation and public information was also reviewed.

Verbal attestation during a Subject Matter Expert interview was provided, where individuals were questioned regarding their role in maintaining compliance with this obligation.

Further testing on this and related obligations provided a third medium through which to consider this obligation reasonably assured as compliant.

**5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 12.1– Point of Contact for Users

Providers of intermediary services shall designate a single point of contact to enable recipients of the service to communicate directly and rapidly with them, by electronic means and in a user-friendly manner, including by allowing recipients of the service to choose the means of communication, which shall not solely rely on automated tools.

### 1. Audit Conclusion

Audit Conclusion
<b>Positive with comments</b>
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).
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 communicating without email.

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Conducting platform testing to evaluate user experience.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

During substantive testing, a series of unannounced requests were submitted and responses observed. The Audit recorded the following observations from this testing:

- An automated response provides the sender with reassurance that the request has been received.
- An automated ticket is created, and access details provided in the automated response.
- A personal response is made from the designated team to the originating email.
- Dialogues throughout the conversation are recorded in the ticket within the workflow tool.
- Audit trails of each ticket/conversation are visible and actions assignable to each appropriate party.

A number of discussions were held with members of the Compliance Team before and after this testing, focused on alternatives to automation. It was clear through the inspection of processes and electronic detection capabilities that communications such as letters to the registered postal address (provided in the summary of the Terms of Service) and emails to a general address such as 'help@' have a high degree of likelihood to be identified as DSA and/or compliance requests and routed to the correct team.

The Audit inspected one particular tool which could provide an alternative with greater clarity, however. The Audited Provider utilises a Webform located on the Pornhub support page which serves as a Contact form, but the drop-down menu does not include an option to address requests related to the DSA. The Audited Provider could consider adding an option that allows consumers to use the contact form for DSA-related matters even if only as an alternative or backup.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV53 - [REDACTED]
- EV58 - RFI2.24.b - Process to service a DSA request
- EV92 - [REDACTED]
- EV100 - DSA Compliance - Internal Controls Mapping - Art.5 Delegated Act
- EVX03 - TermsOfService\_DE
- EVX04 - TermsOfService\_EN
- EVX18 - Article11\_Testing
- EVX28 - SPOC\_testing
- EVX29 - DSA\_SPOC\_testing
- EVX31 - EU\_DSA\_PH
- AWI - Articles 11 and 41

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable



#### 4. Explanation of how the reasonable level of assurance was achieved:

Initial information regarding compliance with this obligation was collected, including written attestation confirming compliance with the obligation and public information was also reviewed.

Verbal attestation during a Subject Matter Expert interview was provided, where individuals were questioned regarding their role in maintaining compliance with this obligation.

#### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

#### 6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes were observed with relevant systems and functionalities during the audited period.

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

The Audit recorded one observation out of the direct control of the Audited Provider. During testing it became apparent that a small number of email servers – almost exclusively Microsoft - rejected requests to the contact email address due to a deduced combination of account age and targeted domain category.

In the context of Article 12, it is feasible that a consumer wishing to remain anonymous but choosing to engage on a DSA matter may register a new email address by which to do so. In such a case, where the consumer unknowingly and reasonably chooses a Microsoft email platform upon which to do so, this combination would appear to compromise electronic communication.

In this circumstance, the consumer would be aware from an error message generate by their email subsystem but may not understand the cause. Nonetheless they would be able to make an alternative choice. The Audit notes the observation here for transparency without prejudice to the Audited Provider's compliance with this obligation.

## SECTION D.1 – Audit conclusion for Obligation – Article 12.2 – Point of Contact for Users

In addition to the obligations provided under Directive 2000/31/EC, providers of intermediary services shall make public the information necessary for the recipients of the service in order to easily identify and communicate with their single points of contact. That information shall be easily accessible, and shall be kept up to date.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Conducting platform testing to evaluate user experience.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

The Audit focused on ensuring that the contact details were clear, provided in the appropriate location and serviced in a timely and appropriate manner.

The Audited Provider has included the required contact details in the Terms of Service as well as on a dedicated EU DSA page within the main site. Both are clearly identified from the main page and easily reached. Further, the Audited Provider has provided an alternative address [dsacomplianceofficer@pornhub.com] should the receipt or handling of requests under Articles 11 and 12

require any different processing. This address serves as a redundant channel for communications directed to the same team and provides no different functionality.

### **3. Overview and description of information relied upon as audit evidence, including, as applicable:**

a. description of the type of information and its source;

- EV23 - RFI1.28.a and 1.28b (Art 25)
- EV53 - [REDACTED]
- EV58 - RFI2.24.b - Process to service a DSA request
- EV92 - [REDACTED]
- EV100 - DSA Compliance - Internal Controls Mapping - Art.5 Delegated Act
- EVX03 - TermsOfService\_DE
- EVX04 - TermsOfService\_EN
- EVX19 - Article12\_Testing
- EVX28 – SPOC\_testing
- EVX31 - EU\_DSA\_PH
- AWI – Articles 11 and 41

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### **4. Explanation of how the reasonable level of assurance was achieved:**

Initial information regarding compliance with this obligation was collected, including written attestation confirming compliance with the obligation and public information was also reviewed.

Verbal attestation during a Subject Matter Expert interview was provided, where individuals were questioned regarding their role in maintaining compliance with this obligation.



**5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.

## SECTION D.1 – Audit conclusion for Obligation – Article 14.1 – Terms and Conditions

Providers of intermediary services shall include information on any restrictions that they impose in relation to the use of their service in respect of information provided by the recipients of the service, in their terms and conditions. That information shall include information on any policies, procedures, measures, and tools used for the purpose of content moderation, including algorithmic decision-making and human review, as well as the rules of procedure of their internal complaint handling system. It shall be set out in clear, plain, intelligible, user-friendly, and unambiguous language, and shall be publicly available in an easily accessible and machine-readable format.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Analysis of Terms against industry benchmarks for clarity and readability.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of the content held within Pornhub's Terms and Conditions. The RFI provided specific written attestation that the Audited Provider include the following in their Terms and Conditions:

- Restrictions imposed in relation to the use of the service.
- Policies.



- Procedures.
- Measures and tools used for the purpose of content moderation, including algorithmic decision-making and human review.
- Rules and procedures for their internal complaint handling system.

Links to the Terms and Conditions and various rules and policies were also provided.

Following these initial statements, the Audit reviewed the evidence provided by the Audited Provider and verified that a public copy of the Terms of Service is maintained online (<https://pornhub.com/information/terms>). It is noted that the URL is different for each non-English language version. The local Terms of Service is automatically provided for the consumer based on the language detected but is otherwise accessible using the country denominator in the fully qualified domain name.

In the initial request, it was stated that content is reviewed by a human moderator prior to publishing onto the site, and although automated tools are used to assist the moderator, at least one instance of human review is completed before the decision is made to allow or reject. This was confirmed by verbal attestation during an interview held on 7 February 2025. It was noted that uploads must be made by a validated user and not resemble previously identified illegal material, before being presented for moderation.

The Terms of Service refer to other documents and terms which are linked to aid access, but the information required under this obligation was present in the core Terms of Service web page. It was not apparent from testing whether these related documents benefit from the same update alerts as the core document.

The English Terms of Service were used for the purposes of evaluating readability and clarity.

There are 13,158 words in the Pornhub Terms of Service (English version), presented in 38 unique paragraphs. The clarity and readability of the text was played through industry benchmarks for consistency. The results were as follows:

Readability Grading	Rating	Target Rating
Automated Readability Index	14.8	Below 10
Flesch-Kincaid Grade Level	13.6	Below 10
FORCAST Grade Level	11.6	Below 10
Gunning Fog Index	15.9	Below 10

Readability Scoring	Rating	Target Rating
CEFR Level	C2	Higher than B3
Dale-Chall Score	6.8	Below 8
Flesch Reading Ease	37.3	Above 60
Lensear Write	63.4	Between 70-90

A Dale-Chall score of 6.8 indicates a likely reading age of approximately 13 years old, which is well within the required range for native speakers, and therefore likely to be sufficiently readable for the majority of the likely target audience (adults above the age of 18, or of the age of majority).



### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV53 - [REDACTED]
- EV92 - [REDACTED]
- EV144 - Art14 - Terms of Service
- EV145 - Art 14 - Uploader terms
- EVX03 - TermsOfService\_DE
- EVX04 - TermsOfService\_EN
- EVX06 - PrivacyNotice
- EVX16 - ToS\_EN\_072024

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### 4. Explanation of how the reasonable level of assurance was achieved:

This Obligation was considered from the perspectives of existence, content and ease of consumption. Existence was defined by the binary presence or otherwise of Terms and Conditions, including the presence of expected content such as intended age and use, expected user behaviour and the possible consequences for infringement.

Content considered the above, but also the format, visibility and clarity of the Terms.

Consumption was considered in terms of the ease of understanding. This was done subjectively and objectively, using the Gunning Fog Index, Automated Readability Index, FORCAST Grade Level, and the Flesch-Kincaid Grade Level as benchmarks to provide robust and established scientific opinion as to clarity.

Further, the Flesch Reading Ease scale, CEFR Level, Lensear Write, and Dale-Chall (New) Score were used to measure readability. The use of four frameworks for each aspect was viewed by the Audit as a reasonable indicator upon which to challenge and support independently drawn subjective conclusions.

**5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.

## SECTION D.1 – Audit conclusion for Obligation – Article 14.2 – Terms and Conditions

Providers of intermediary services shall inform the recipients of the service of any significant change to the terms and conditions.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of the Audited Provider's compliance with this obligation. The responses provided attestation that the Audited Provider notifies recipients of the service when there is a material change to the Terms and Conditions.

Following these initial statements, the Audit confirmed that the Audited Provider maintains an online copy of the Terms of Service, which includes a clause guaranteeing user notification of updates, along with examples of how such alerts are delivered.



### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV53 - [REDACTED]
- EV92 - [REDACTED]
- EVX03 - TermsOfService\_DE
- EVX04 - TermsOfService\_EN
- EVX06 - PrivacyNotice
- EVX16 - ToS\_EN\_072024

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

This is a relatively simple obligation that is evident through existence, defined by the binary presence or otherwise of update notifications to Terms and Conditions. Given the lack of circumstance to produce that evidence, procedural evidence and attestation was used to reach a reasonable level of assurance.

### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Evidence of the process by audit trail was not audited.	The Audited Provider was not able to provide specific existing internal documentation supporting compliance, such as screenshots of update banners or other notifications, as they had not made any significant updates to the Terms of Service and therefore had not updated users during or by the completion of this audit.

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 14.4 – Terms and Conditions

Providers of intermediary services shall act in a diligent, objective and proportionate manner in applying and enforcing the restrictions referred to in paragraph 1, with due regard to the rights and legitimate interests of all parties involved, including the fundamental rights of the recipients of the service, such as the freedom of expression, freedom and pluralism of the media, and other fundamental rights and freedoms as enshrined in the Charter.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

The Audited Provider has many policies and processes in place to ensure uniformity and consistency in applying moderation and enforcement action. Evidence reviewed and interviews held with moderators and decision makers demonstrated consideration to the rights within this obligation. Fundamental and other rights are also mentioned within the Terms of Service, in the Monitoring and Enforcement (Termination) section.

The Audit found the Audited Provider to remain objective when responding to content regarded as manifestly illegal. In viewed cases, responses and discussions were held in a neutral tone and reasons were provided

interactively and in required Statements of Reason. Where more serious content was flagged for enforcement, guidelines were in place to ensure consistent, appropriate actions while necessary actions were completed.

The Audit also found the Audited Provider to remain objective when enforcing the Terms of Service. Specifically, content moderation takes place prior to publishing, with automated database hash lookups to prevent previously banned and illegal content from being uploaded to the platform.

The Audited Provider demonstrated the processing of user reports in a timely manner and with objectivity by ensuring alignment with the Terms of Service, taking into consideration the protection of the fundamental and other rights of all parties concerned.

### **3. Overview and description of information relied upon as audit evidence, including, as applicable:**

a. description of the type of information and its source;

- EV53 - [REDACTED]
- EV92 - [REDACTED]
- EVX03 - TermsOfService\_DE
- EVX04 - TermsOfService\_EN
- EVX06 - PrivacyNotice
- EVX16 - ToS\_EN\_072024
- AWI – Content Moderation Part 1
- AWI – Content Moderation Part 1

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### **4. Explanation of how the reasonable level of assurance was achieved:**

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

The presence of structured processes and related evidence of their operation provided this Audit with a reasonable level of assurance that the obligation is met.

**5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 14.5 – Terms and Conditions

Providers of very large online platforms and of very large online search engines shall provide recipients of the services with a concise, easily-accessible and machine-readable summary of the terms and conditions, including the available remedies and redress mechanisms, in clear and unambiguous language.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Analysis of public information against industry benchmarks for clarity and readability.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

The Terms of Service include a summary at the beginning, in which a bullet point list of items is presented with high-level information. Further information is available for each point in the respective sections within the full Terms of Service. The Terms of Service summary includes information on the available remedies and redress mechanisms available to users under the Act.

The summary is concise, easily accessible and machine readable. There are 1862 words in the Pornhub Terms of Service Summary, presented as a bullet list. The clarity and readability of the text were played through industry benchmarks for consistency. The results were as follows:



Readability Grading	Rating	Target Rating
Automated Readability Index	12.3	Below 10
Flesch-Kincaid Grade Level	12.3	Below 10
FORCAST Grade Level	11.5	Below 10
Gunning Fog Index	13.6	Below 10

Readability Scoring	Rating	Target Rating
CEFR Level	C2	Higher than B3
Dale-Chall Score	6.7	Below 8
Flesch Reading Ease	41.4	Above 60
Lensear Write	65.8	Between 70-90

Given the above, it is reasonable to conclude that the Pornhub Terms of Service Summary is sufficiently readable for enough of the likely target audience, noting that the benchmarking did not raise any concerns with comprehension to users of the minimum age and that the benchmarks were largely improved upon those of the full content (Obligation 14.1), indicating that the Summary offers a more readable experience than the full Terms of Service as intended.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV53 - [REDACTED]
- EV92 - [REDACTED]
- EVX03 - TermsOfService\_DE
- EVX04 - TermsOfService\_EN
- EVX06 - PrivacyNotice
- EVX16 - ToS\_EN\_072024

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

#### 4. Explanation of how the reasonable level of assurance was achieved:

This Obligation was considered from the perspectives of existence, content and ease of consumption. Existence was defined by the binary presence or otherwise of Terms and Conditions, including the presence of expected content such as intended age and use, expected user behaviour and the possible consequences for infringement.

Content considered the above, but also the format, visibility and clarity of the Terms.

Consumption was considered in terms of the ease of understanding. This was done subjectively and objectively, using the Gunning Fog Index, Automated Readability Index, FORCAST Grade Level, and the Flesch-Kincaid Grade Level as benchmarks to provide robust and established scientific opinion as to clarity.

Further, the Flesch Reading Ease scale, CEFR Level, Lensear Write, and Dale-Chall (New) Score were used to measure readability. The use of four frameworks for each aspect was viewed by the Audit as a reasonable indicator upon which to challenge and support independently drawn subjective conclusions.

#### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

#### 6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes were observed with relevant systems and functionalities during the audited period.

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

Within the summary there is a section titled Arbitration and Waiver of Certain Rights (EU). This describes the right to select a Dispute Settlement Body to assist in resolving any dispute. However, this is placed separately from the information pertaining to the DSA, and so it may be unclear to consumers when reading the summary, that this is an option available to users under the DSA.



## SECTION D.1 – Audit conclusion for Obligation – Article 14.6 – Terms and Conditions

Very large online platforms and very large online search engines within the meaning of Article 33 shall publish their terms and conditions in the official languages of all the Member States in which they offer their services.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of the compliance with this obligation, confirming that the Terms of Service have been published by the Audited Provider in all of the required languages.

By reviewing publicly available information, we confirmed that the Terms of Service are available in all 24 official languages of the Member States, as they are defined by Regulation 1 Art.1 and similarly listed at [https://commission.europa.eu/about-european-commission/service-standards-and-principles/commissions-use-languages\\_en](https://commission.europa.eu/about-european-commission/service-standards-and-principles/commissions-use-languages_en).

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV53 - [REDACTED]
- EV54 - RFI2.14c - [REDACTED]
- EV92 - [REDACTED]
- EVX03 - TermsOfService\_DE
- EVX04 - TermsOfService\_EN
- EVX06 - PrivacyNotice
- EVX16 - ToS\_EN\_072024

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents, and public information. This is a relatively simple obligation that is evident through existence, defined by the binary presence or otherwise of required language variants of the current Terms and Conditions.

### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	



**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.

## SECTION D.1 – Audit conclusion for Obligation – Article 15.1 – Transparency Reporting Obligations for Providers of Intermediary Services

Providers of intermediary services shall make publicly available, in a machine-readable format and in an easily accessible manner, at least once a year, clear, easily comprehensible reports on any content moderation that they engaged in during the relevant period. Those reports shall include, in particular, information on the following, as applicable:

- a) for providers of intermediary services, the number of orders received from Member States' authorities including orders issued in accordance with Articles 9 and 10, categorised by the type of illegal content concerned, the Member State issuing the order, and the median time needed to inform the authority issuing the order, or any other authority specified in the order, of its receipt, and to give effect to the order;
- b) for providers of hosting services, the number of notices submitted in accordance with Article 16, categorised by the type of alleged illegal content concerned, the number of notices submitted by trusted flaggers, any action taken pursuant to the notices by differentiating whether the action was taken on the basis of the law or the terms and conditions of the provider, the number of notices processed by using automated means and the median time needed for taking the action;
- c) for providers of intermediary services, meaningful and comprehensible information about the content moderation engaged in at the providers' own initiative, including the use of automated tools, the measures taken to provide training and assistance to persons in charge of content moderation, the number and type of measures taken that affect the availability, visibility and accessibility of information provided by the recipients of the service and the recipients' ability to provide information through the service, and other related restrictions of the service; the information reported shall be categorised by the type of illegal content or violation of the terms and conditions of the service provider, by the detection method and by the type of restriction applied;
- d) for providers of intermediary services, the number of complaints received through the internal complaint-handling systems in accordance with the provider's terms and conditions and additionally, for providers of online platforms, in accordance with Article 20, the basis for those complaints, decisions taken in respect of those complaints, the median time needed for taking those decisions and the number of instances where those decisions were reversed;
- e) any use made of automated means for the purpose of content moderation, including a qualitative description, a specification of the precise purposes, indicators of the accuracy and the possible rate of error of the automated means used in fulfilling those purposes, and any safeguards applied.

### 1. Audit Conclusion

Audit Conclusion
<b>Positive with Comments</b>
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).
<b>RECOMMENDATION:</b> 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.

## 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

The Audit verified that Pornhub maintains a Transparency Report for the purposes of compliance with this regulation but has been issuing similar reports for some years.

The DSA Transparency Report contains the number of orders received from Member State authorities, including orders issued in accordance with Articles 9 and 10 of this regulation, categorised by the type of illegal content concerned, the Member State issuing the order, and the median time taken to inform the respective authority.

The Transparency Report contains the number of notices submitted in accordance with Article 16, categorised by the type of alleged illegal content concerned, the number of notices submitted by trusted flaggers, the number of notices processed by using automated means and the median time needed for taking the action and differentiates whether the action taken on the content was taken on the basis of legality or as a result of non-compliance with the terms and conditions of the Provider.

The Transparency Report contains meaningful and comprehensible information about content moderation engaged with and employed at the Providers' own initiative, including the use of automated tools to assist content moderators in their decision making, measures taken to provide training and assistance to persons in charge of content moderation, the number and type of measures taken that affect the availability, visibility and accessibility of information provided by the recipients of the service and the recipients' ability to provide information through the service, and other related restrictions of the service. The information reported is categorised by the type of illegal content or violation, by the detection method, and by the type of restriction applied.

The Transparency Report contains the number of complaints received through the internal complaint-handling systems in accordance with the provider's terms and conditions and additionally, the basis for those complaints, the decisions taken, the median time needed for taking those decisions, and the number of instances where those decisions were reversed.

The Transparency Report contains information about the use made of automated means for the purpose of content moderation, including a qualitative description and a specification of the precise purposes of the automated means, and information about safeguards applied to these automated means. However, indicators of accuracy are not included in the Transparency Report. While it is noted that automation is only used to provide the human content moderators with additional information, it is possible to capture the accuracy of the automated tools, and this Audit has seen a wide range of metrics which the Audited Provider uses to ensure effective operations. Sharing context on the accuracy of these tools would better service the requirement of 15.1(e).

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV01 - EU DSA Transparency Report - August 2024 - Pornhub Help
- EV48 - [REDACTED]
- EV51 - [REDACTED]
- EV53 - [REDACTED]
- EV64 - [REDACTED]
- EV92 - [REDACTED]
- EV100 - DSA Compliance - Internal Controls Mapping - Art.5 Delegated Act
- EV155 - [REDACTED]
- EV172 - Art 15 – appeal tracking
- EVX13 - Transparency report June 2024
- EVX17 - EU DSA Transparency Report - February 2025
- AWI – Articles 21, 28 and 40 and Transparency Report
- AWI – Content Moderation Part 1
- AWI – Content Moderation Part 2

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Given the simplicity of the requirement, achieving a high level of assurance was straightforward.



**5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.

## SECTION D.1 – Audit conclusion for Obligation – Article 16.1 – Notice and Action Mechanisms

Providers of hosting services shall put mechanisms in place to allow any individual or entity to notify them of the presence on their service of specific items of information that the individual or entity considers to be illegal content. Those mechanisms shall be easy to access and user-friendly and shall allow for the submission of notices exclusively by electronic means.

### 1. Audit Conclusion

Audit Conclusion
<b>Positive with comments</b>
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.
RECOMMENDATION: Consider standardising the process to report illegal content via the use of the 'Report' button for all users.

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Conducting platform testing to evaluate user experience.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

Pornhub has two primary reporting functions, which recipients of the service can use to report content: directly via an interface radio button and indirectly via a Content Removal Form.

Reasons presented for reporting a piece of content, by using the 'Report' button, include:

- Infringes My Rights or Other Legal Concern.
- Copyright Concern.
- Potentially Features a Minor.
- Violent or Harmful Acts.
- Hateful or Inflammatory.
- Spam, Misleading or Sponsored Content.

There are different sub-options available to users depending on the reason for reporting the content. Further, if the content is illegal, the user is encouraged to complete a Content Removal Form where they can provide greater detail (for example, reporting up to 5 URLs in a single process, or adding contextual information). Content reported through this mechanism will be promptly removed from the site upon submission of the report, and a subsequent investigation will determine whether the removal should be upheld or reversed.

Users who are not logged in or who do not have an account, are presented with a login page when using the 'Report' button.

If the user does not have a Pornhub account, they are required to follow the 'Read more' link which forwards them to the 'Reporting Abuse and Violations' Help Centre page. Here, the user can select 'Content Removal Request', which will forward them to the same Content Removal Form.

While the process of reporting is fully functional, for those who choose to use the service without a Pornhub account, given that the path to find the appropriate form is not abundantly clear. Consideration may be given to allowing anonymised reports (noting the control present in Part 7 of this obligation), or an alternative 'quick report' option from the content itself, but consumers who are not logged in require clearer instructions on how to report illegal content.

### **3. Overview and description of information relied upon as audit evidence, including, as applicable:**

a. description of the type of information and its source;

- EV10 - RFI 1.12.c - Content Flagging & Trusted Flagger reporting
- EV23 - RFI1.28.a. and 1.28b (Art 25)
- EV53 - [REDACTED]
- EV74 - Info for Flagging Options
- EV75 - PH CRR Part 1
- EV76 - PHH CRR Part 2
- EV77 - Flagging Copyright Option
- EV78 - Flagging Hateful or Inflammatory Part 1
- EV79 - Flagging Hateful or Inflammatory Part 2
- EV80 - Flagging Infringes Option
- EV81 - Flagging Otherwise Inappropriate or Objectionable Part 1
- EV82 - Flagging Otherwise Inappropriate or Objectionable Part 2
- EV83 - Flagging Potentially Features a Minor Option Step 2 - Not first hand knowledge
- EV84 - Flagging Potentially Features a Minor Option Step 2
- EV85 - Flagging Potentially Features a Minor Option
- EV86 - Flagging Spam or Misleading Part 1
- EV87 - Flagging Spam or Misleading Part 2

- EV88 - Flagging Violent or Harmful Acts Part 1
- EV89 - Flagging Violent or Harmful Acts Part 2
- EV90 - Flagging Part 1
- EV91 - Flagging Part 2
- EV92 - [REDACTED]
- EV97 - Art 16 - Example - CRR emails
- EV100 - DSA Compliance - Internal Controls Mapping - Art.5 Delegated Act
- EVX01 – ContentRemovalRequest
- EVX05 - ContentRemovalRequestMandatory.pdf
- EVX21 - Article16\_testing
- AWI – Content Moderation Part 1
- AWI – Content Moderation Part 2

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

#### **4. Explanation of how the reasonable level of assurance was achieved:**

An initial, structured Request for Information (RFI) confirmed that there is a mechanism in place to allow any individual or entity to notify the service provider of the presence of illegal content on the platform. This was validated through open testing and observation.

Further review and substantive testing of each process found the notice mechanisms to be easy to access and user-friendly, when logged into the platform, allowing for the submission of notices exclusively by electronic means from within the platform. If not logged in, reporting took longer and was more involved, prompting a recommendation to consider ways to mitigate what may otherwise serve as a deterrent to report.

#### **5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**



Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

[REDACTED]

## SECTION D.1 – Audit conclusion for Obligation – Article 16.2 – Notice and Action Mechanisms

The mechanisms referred to in paragraph 1 shall be such as to facilitate the submission of sufficiently precise and adequately substantiated notices. To that end, the providers of hosting services shall take the necessary measures to enable and to facilitate the submission of notices containing all of the following elements:

- a) a sufficiently substantiated explanation of the reasons why the individual or entity alleges the information in question to be illegal content;
- b) a clear indication of the exact electronic location of that information, such as the exact URL or URLs, and, where necessary, additional information enabling the identification of the illegal content adapted to the type of content and to the specific type of hosting service;
- c) the name and email address of the individual or entity submitting the notice, except in the case of information considered to involve one of the offences referred to in Articles 3 to 7 of Directive 2011/93/EU;
- d) a statement confirming the bona fide belief of the individual or entity submitting the notice that the information and allegations contained therein are accurate and complete.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Conducting platform testing to evaluate user experience.
- Specific existing internal documentation supporting compliance.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

Given the specific requirements of this obligation with regard to the reporting of illegal content, the Content Removal Request form was considered to be the most appropriate channel for this obligation's requirements.

The Content Removal Request form contains the following mandatory fields:

- Email.
- Legal Name.
- Reporting reason:
  - *Abusive or Illegal Content.*
  - *Copyright Infringement.*
- URLs of the content being reported (up to 5 in number).
- An attestation of whether the reporter appears in the content or has first-hand knowledge that the content violates the Non-Consensual Content policy or the CSAM policy.
- A free-text box for additional information.
- A digital signature, which serves as a warranty that all provided information is accurate.

By evidencing the presence of these data fields, Pornhub demonstrates the existential requirements of this obligation.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV10 - RFI 1.12.c - Content Flagging & Trusted Flagger reporting
- EV23 - RFI1.28.a. and 1.28b (Art 25)
- EV53 - [REDACTED]
- EV74 - Info for Flagging Options
- EV75 - PH CRR Part 1
- EV76 - PHH CRR Part 2
- EV97 - Art 16 - Example - CRR emails
- EV100 - DSA Compliance - Internal Controls Mapping - Art.5 Delegated Act
- EVX05 - ContentRemovalRequestMandatory
- EVX21 - Article16\_testing

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable



#### 4. Explanation of how the reasonable level of assurance was achieved:

Initial information regarding compliance with this obligation was collected, including written attestation confirming compliance with the obligation. Specific existing internal documentation was also provided.

Validation of the reportable fields in the Content Removal Form and the received data fields on the internal complaint workstream tool was straightforward, achieving a high level of assurance.

#### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

#### 6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.

## SECTION D.1 – Audit conclusion for Obligation – Article 16.4 – Notice and Action Mechanisms

Where the notice contains the electronic contact information of the individual or entity that submitted it, the provider of hosting services shall, without undue delay, send a confirmation of receipt of the notice to that individual or entity.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Conducting platform testing to evaluate user experience.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

Pornhub automatically generates and sends an email receipt to users upon submission of a Content Removal Request, provided their email address is included. An automatic email receipt is also provided to any user logged in and reporting the content via the Report button from the content itself. Both of these automated actions happen in parallel with a ticket creation action in the workflow tool, creating a subsequent audit trail.

Subject Matter Expert interviews were conducted on 05 February 2025, 14 February 2025, and 14 March 2025, which provided an understanding of the notice and action mechanisms. The responses from the

interviews confirmed that confirmations of receipt for notices from individuals or entities are sent without undue delay. The responses were consistent with previously provided information.

Substantive testing revealed that upon receiving a notice, the Audited Provider sends a confirmation of receipt for the notice.

### **3. Overview and description of information relied upon as audit evidence, including, as applicable:**

a. description of the type of information and its source;

- EV53 - [REDACTED]
- EV97 - Art 16 - Example - CRR emails
- EV100 - DSA Compliance - Internal Controls Mapping - Art.5 Delegated Act
- EVX28 – SPOC\_testing.pdf
- AWI – Content Moderation Part 1
- AWI – Content Moderation Part 2
- AWI – [REDACTED] Walkthrough

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### **4. Explanation of how the reasonable level of assurance was achieved:**

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Workflow sampling and substantive testing demonstrated to the Audit that once a user submits a report action, an automated message acknowledges the submission and the user receives an email, providing a reasonable level of assurance.



**5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.

## SECTION D.1 – Audit conclusion for Obligation – Article 16.5 – Notice and Action Mechanisms

The provider shall also, without undue delay, notify that individual or entity of its decision in respect of the information to which the notice relates, providing information on the possibilities for redress in respect of that decision.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Conducting platform testing to evaluate user experience.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

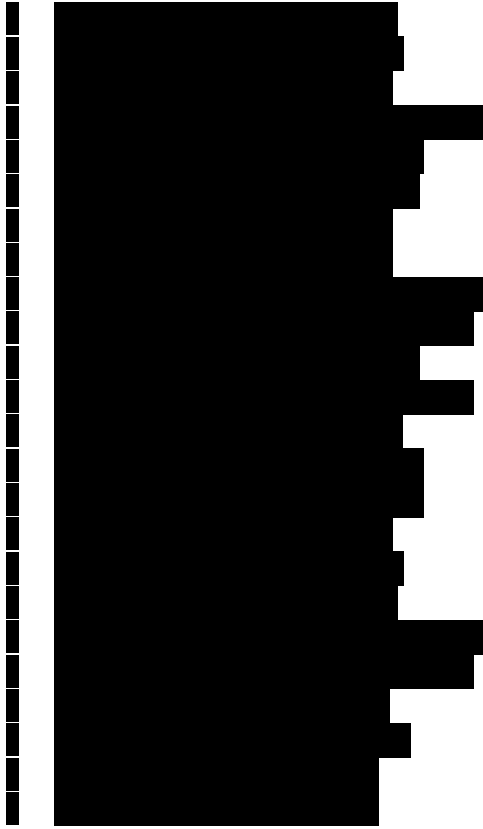
Subject Matter Expert interviews were held on 07 February 2025 and 14 March 2025 which were used by the Audit to confirm understanding of compliance with this obligation. During the interviews, the Audited Provider provided a walkthrough of its notice and action process. The responses provided were consistent with previously shared information, confirming compliance with the obligation.

The evidence provided demonstrated that once a report is received, a reasoned decision is made, and the user informed via email. The decision notice that is sent contains the possibilities for redress, including the ability to reply to the same email and continue the dialogue.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV10 - RFI 1.12.c - Content Flagging & Trusted Flagger reporting
- EV95 – RFI216b – Appeal Ticket
- EV96 – RFI7d – hate Speech Removal Ticket
- EV97 - Art 16 - Example - CRR emails



- EVX21 - Article16\_testing
- AWI – Content Moderation Part 1
- AWI – [redacted] Walkthrough

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable



#### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

This obligation was considered from the perspectives of existence and content. Existence was defined by the binary presence or otherwise of roles and responsibilities as outlined in the obligations, including the presence of expected content, which was provided consistently via email across all reviewed examples.

#### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

#### 6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.

## SECTION D.1 – Audit conclusion for Obligation – Article 16.6 – Notice and Action Mechanisms

Providers of hosting services shall process any notices that they receive under the mechanisms referred to in paragraph 1 and take their decisions in respect of the information to which the notices relate, in a timely, diligent, non- arbitrary and objective manner. Where they use automated means for that processing or decision-making, they shall include information on such use in the notification referred to in paragraph 5.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

The Audited Provider demonstrated written and verbal attestation that Pornhub acts in a diligent, non-arbitrary, and objective manner when making decisions on any notices they receive. The Provider relies primarily on their Terms of Service to determine what the appropriate repercussions are for violations of that agreement or for the uploading of illegal content. Extensive guidance is provided online as to what is not acceptable and what action may be taken. Guidelines, templates and other similar tools exist to enable consistent and objective decisions in response to notices.

In interviews undertaken on 07 February and 14 February 2025, Subject Matter Experts answered extensive questions on content moderation practices, including turnaround times for notices submitted by recipients

of the service. Additionally, the Audited Provider provided a walkthrough of its review process, showcasing the operational capabilities of the content moderation tools and explaining how human moderators operate within the environment to ensure timely, diligent decision-making. The descriptions and testimonies recorded aligned with the written attestation received.

Testing in the form of evidential sampling further supported the above, whereby the Audit considered that there was reasonable assurance that the Provider is compliant with this obligation.

### **3. Overview and description of information relied upon as audit evidence, including, as applicable:**

a. description of the type of information and its source;

- EV10 - RFI 1.12.c - Content Flagging & Trusted Flagging reporting
- EV97 - Art 16 - Example - CRR emails
- EV100 - DSA Compliance - Internal Controls Mapping - Art.5 Delegated Act
- EVX03 – TermsOfService\_DE
- EVX04 – TermsOfService\_EN
- EVX21 - Article16\_testing
- AWI – Content Moderation Part 1
- AWI – Content Moderation Part 2

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### **4. Explanation of how the reasonable level of assurance was achieved:**

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

The evidence provided demonstrated to this Audit with a reasonable level of assurance that the Audited Provider is able to make consistent and objective decisions in response to notices.



**5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.

## SECTION D.1 – Audit conclusion for Obligation – Article 17.1 – Statement of Reasons

Providers of hosting services shall provide a clear and specific statement of reasons to any affected recipients of the service for any of the following restrictions imposed on the ground that the information provided by the recipient of the service is illegal content or incompatible with their terms and conditions:

- a) any restrictions of the visibility of specific items of information provided by the recipient of the service, including removal of content, disabling access to content, or demoting content;
- b) suspension, termination or other restriction of monetary payments;
- c) suspension or termination of the provision of the service in whole or in part;
- d) suspension or termination of the recipient of the service's account.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of the Audited Provider's compliance with this obligation, confirming that Pornhub provides a Statement of Reasons when a reasoned decision is made in accordance with Article 16, or if content is prevented from upload to the site, or removed after upload, as a result of illegal content or breach of the Terms of Service.

Restrictions imposed by Pornhub include:

- Removal of the uploader's account
- Removal of the content
- Termination of monetary payments (where applicable)
- Removal of a consumer account (in the case of comment or messaging abuse)

Pornhub maintains a database of templates for speed, accuracy and consistency. The appropriate statement template is selected based on the action required and the severity of the violation.

In a Subject Matter Expert interview conducted on 14 March 2025, the Provider responded to extensive questioning regarding content moderation practices, including a walkthrough of selecting the appropriate statement of reason at the point of decision. The responses were consistent with previously provided information, confirming compliance with this obligation.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV11 - RFI1.15a - Sheet 2
- EV53 - [REDACTED]
- EV92 - [REDACTED]
- EV95 - RFI216b - Appeal Ticket
- EV96 - RFI7d - Hate Speech Removal Ticket
- EV100 - DSA Compliance - Internal Controls Mapping - Art.5 Delegated Act
- EV104 - [REDACTED]

[REDACTED]

[REDACTED]



- [REDACTED]
- AWI – [REDACTED] Walkthrough

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

#### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Various samples of historic evidence were analysed and considered with regard to meeting requirements, and despite a large number of variables the Audit was able to reach a point of reasonable assurance that this obligation is compliant.

#### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

#### 6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.

## SECTION D.1 – Audit conclusion for Obligation – Article 17.2 – Statement of Reasons

Paragraph 1 [17.1] shall only apply where the relevant electronic contact details are known to the provider. It shall apply at the latest from the date that the restriction is imposed, regardless of why or how it was imposed.

Paragraph 1 [17.1] shall not apply where the information is deceptive high-volume commercial content.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided the Audit with an understanding of the Audited Provider's compliance with this obligation, confirming that a Statement of Reason is sent as soon as a decision is made. Further discussion was held in the form of a Subject Matter Expert interview, where the process was explained and demonstrated to ensure clear understanding.

A subsequent evidence review was conducted in the form of Subject Matter Expert walkthrough of audit trails, and consistently observed confirmation of communication sent at the point of decision, per the intended process.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV11 - RFI1.15a - Sheet 2
- EV53 - [REDACTED]
- EV95 - RFI216b - Appeal Ticket
- EV96 - RFI7d - Hate Speech Removal Ticket
- EV100 - DSA Compliance - Internal Controls Mapping - Art.5 Delegated Act
- EV104 - [REDACTED]

[REDACTED]

- AWI – Content Moderation Part 1
- AWI – [REDACTED] Walkthrough

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025



d. any other relevant information and metadata.

Not Applicable

#### **4. Explanation of how the reasonable level of assurance was achieved:**

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Throughout the process of evidence review, the Audit consistently found confirmation that the process had worked as attested, reaching a reasonable level of assurance that this obligation is compliant.

#### **5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

#### **6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.

## SECTION D.1 – Audit conclusion for Obligation – Article 17.3 – Statement of Reasons

The statement of reasons referred to in [17.1] shall at least contain the following information:

- a. information on whether the decision entails either the removal of, the disabling of access to, the demotion of or the restriction of the visibility of the information, or the suspension or termination of monetary payments related to that information, or imposes other measures referred to in paragraph 1 with regard to the information, and, where relevant, the territorial scope of the decision and its duration;
- b. the facts and circumstances relied on in taking the decision, including, where relevant, information on whether the decision was taken pursuant to a notice submitted in accordance with Article 16 or based on voluntary own-initiative investigations and, where strictly necessary, the identity of the notifier;
- c. where applicable, information on the use made of automated means in taking the decision, including information on whether the decision was taken in respect of content detected or identified using automated means;
- d. where the decision concerns allegedly illegal content, a reference to the legal ground relied on and explanations as to why the information is considered to be illegal content on that ground;
- e. where the decision is based on the alleged incompatibility of the information with the terms and conditions of the provider of hosting services, a reference to the contractual ground relied on and explanations as to why the information is considered to be incompatible with that ground;
- f. clear and user-friendly information on the possibilities for redress available to the recipient of the service in respect of the decision, in particular, where applicable through internal complaint-handling mechanisms, out-of-court dispute settlement and judicial redress.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided the Audit with an understanding of the Audited Provider's compliance with this obligation.

Restrictions imposed are permanent, either through removal or ban/block, and no partial measures apply. These are explained at the time on the Statement of Reason, detailing the reason for the decision and the actions available for redress is appropriate.

It is described in Article 16 that decisions are made by human moderators. These moderators have access to automated tools that provide guidance and support in the decision-making process. It was observed that information regarding these tools was not always made explicit in the Statement of Reasons. However, it was noted that such input is often intangible and dependent upon context and circumstance. There was no overall concern in this regard, given the clarity of the notices supplied, and no detriment to the level of assurance gained was caused.

An evidence review was conducted in the form of Subject Matter Expert walkthrough of prior tickets and audit trails. Artefacts consistently aligned with the requirement of this obligation, noting the exception in Section 7 of this sub-article, which was considered appropriate given the context and defined governance.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV53 - [REDACTED]
- EV92 - [REDACTED]
- EV95 - RFI216b - Appeal Ticket
- EV96 - RFI7d - Hate Speech Removal Ticket
- EV104 - [REDACTED]

[REDACTED]





- AWI – Content Moderation Part 1
- AWI – [REDACTED] Walkthrough

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

#### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Extensive evidence was produced by the Audited Provider and examined for compliance with this requirement.

#### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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



## SECTION D.1 – Audit conclusion for Obligation – Article 17.4 – Statement of Reasons

The information provided by the providers of hosting services in accordance with this Article shall be clear and easily comprehensible and as precise and specific as reasonably possible under the given circumstances. The information shall, in particular, be such as to reasonably allow the recipient of the service concerned to effectively exercise the possibilities for redress referred to in of paragraph 3, point (f).

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of question-and-answer responses.
- Specific existing examples of Statement of Reasons issued, supporting compliance.
- Analysis of examples against industry benchmarks for clarity and readability.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of the Audited Provider's compliance with this obligation, confirming the clarity and comprehension of the information provided under the obligations of Art. 17.

The clarity and readability of the text contained within a Statement of Reasons was played through industry benchmarks for consistency. The results were as follows:



Readability Grading	Rating	Target Rating
Automated Readability Index	11.2	Below 10
Flesch-Kincaid Grade Level	8.2	Below 10
FORCAST Grade Level	10.7	Below 10
Gunning Fog Index	11.4	Below 10

Readability Scoring	Rating	Target Rating
CEFR Level	C2	Higher than B3
Dale-Chall Score	5.6	Below 8
Flesch Reading Ease	59.4	Above 60
Lensear Write	74.4	Between 70-90

Given the above, it is reasonable to conclude that the language used in the Statement of Reasons to be formal and neutral in tone, and sufficiently clear and readable for most consumers, given the target audience of the platform.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;



- b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

- c. the period the evidence refers to;

21 April 2024 to 20 April 2025

- d. any other relevant information and metadata.

Not Applicable

#### 4. Explanation of how the reasonable level of assurance was achieved:

This Obligation was considered from the perspective of consumption, in terms of the ease of understanding.

This was done using the Gunning Fog Index, Automated Readability Index, FORCAST Grade Level, and the Flesch-Kincaid Grade Level as benchmarks to provide robust and established scientific opinion as to clarity. Further, the Flesch Reading Ease scale, CEFR Level, Lensear Write, and Dale-Chall (New) Score were used to measure readability.

The use of these four frameworks for each aspect was viewed by the Audit as a reasonable indicator upon which to summarise, challenge and support independently drawn conclusions.

#### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

#### 6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 18.1 – Notification of Suspicions of Criminal Offences

Where a provider of hosting services becomes aware of any information giving rise to a suspicion that a criminal offence involving a threat to the life or safety of a person or persons has taken place, is taking place or is likely to take place, it shall promptly inform the law enforcement or judicial authorities of the Member State or Member States concerned of its suspicion and provide all relevant information available.

### 1. Audit Conclusion

Audit Conclusion
<b>Positive</b>
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of the Audited Provider's compliance with this obligation, confirming the clarity and comprehension of the information provided under the obligations of Art. 18.

The Audit reviewed numerous evidential submissions and conducted Subject Matter Expert interviews with employees responsible for reviewing flagged content and for escalating/reporting content confirmed as illegal to Law Enforcement. In these interviews, the Audited Provider provided a walkthrough, showcasing when and how law enforcement authorities are informed. The responses were consistent with previously provided information, confirming compliance with this obligation.

The submitted evidence included the Audited Provider's internal procedures for handling tickets which require escalation to law enforcement, demonstrating their readiness and capability to address illegal content when required.

In terms of process, Pornhub sends relevant Law Enforcement authorities a summary email with limited information about the user and the category of the crime. Law Enforcement then responds to request full information about the crime and the illegal content, accompanied by a valid court order. Pornhub demonstrated several instances where this process had completed successfully and maintains logs of each interaction as an audit trail.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV53 - [REDACTED]
- EV56 - RFI2.18a - DSA Reports to LE for NCC Acts
- EV92 - [REDACTED]
- EV98 - Art 18 - Imminent Threat Reporting-Guide
- EV100 - DSA Compliance - Internal Controls Mapping - Art.5 Delegated Act
- EV103 - [REDACTED]
- EV109 - [REDACTED]
- EV110 - [REDACTED]
- EV135 - email to authorities\_example user 1
- EV136 - NCC Acts Report\_example user 1
- EV137 - Email to authorities-Example 2
- EV138 - NCC Acts Report Example 2
- EV139 - Email to authorities-example 3
- EV140 - NCC Acts Report\_example 3
- EV141 - Email to authorities-example 4
- EV142 - NCC Acts Report Template\_example 4
- EV143 - NCC Acts Report Example 5
- EV148 - [REDACTED]
- EV159 - 2024\_NCC Acts - Report Tracker
- EV160 - 2025\_NCC Acts - Report Tracker
- EV162 - Art 18 - LE Interactions
- EV163 - Art 18 - NCC Acts Reporting
- AWI – Content Moderation Part 1

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

#### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through written confirmation, review of internal documents and interviews with Subject Matter Experts. Follow-up discussions viewed and inspected evidence provided through several audit trails to appropriately substantiate the processes described.

The Audit observed a number of dedicated processes and resources to ensure the resilience of this requirement. Analysis of evidence provided in conjunction with information supplied by Subject Matter Experts.

#### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

#### 6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes were observed with relevant systems and functionalities during the audited period.

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

Observations were made by the Audit that the process could be streamlined to expedite the process and/or reduce operational overhead, but further noted that this did not reflect negatively on the Provider's compliance with this obligation.



## SECTION D.1 – Audit conclusion for Obligation – Article 18.2 – Notification of Suspicions of Criminal Offences

Where the provider of hosting services cannot identify with reasonable certainty the Member State concerned, it shall inform the law enforcement authorities of the Member State in which it is established or where its legal representative resides or is established or inform Europol, or both.

### 8. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendation

### 9. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of the Audited Provider's compliance with this obligation, confirming that the requirement is understood and that there is a process in place.

Given the requirement for content creators to maintain verified accounts, this obligation is not a usual occurrence, in that content being reported would have the identity and digital footprinting associated with the user uploading it. This would identify the relevant Member State and enable a direct escalation with the correct authority. Nonetheless, the Audit was able to quickly evidence and validate with Subject Matter Experts that, where the Audited Provider is unable to determine the Member State, they will refer to EUROPOL's 24/7 service.

In a Subject Matter interview on 07 February 2025, the Audited Provider provided a walkthrough of when and how law enforcement authorities are informed. The responses were consistent with previously provided information, confirming compliance with this obligation.

## 10. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV53 - [REDACTED]
- EV56 - RFI2.18a - DSA Reports to LE for NCC Acts
- EV92 - [REDACTED]
- EV159 - 2024\_NCC Acts - Report Tracker
- EV163 - Art 18 - NCC Acts Reporting
- AWI – Content Moderation Part 1

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

## 11. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents, and interviews with Subject Matter Experts.

The Audit observed a clear understanding of internal escalation requirements and external recipients where appropriate, with evidence to demonstrate the same, providing a reasonable level of assurance.

## 12. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**13. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 18.3 – Notification of suspicions of criminal offences

For the purpose of this Article, the Member State concerned shall be the Member State in which the offence is suspected to have taken place, to be taking place or to be likely to take place, or the Member State where the suspected offender resides or is located, or the Member State where the victim of the suspected offence resides or is located.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

Although this is contextual statement for Article 18 and not directly auditable as such, the Audit considered the capability for Pornhub to identify user location in order to fully appraise the ability to make qualified escalations to Member State authorities rather than default to Europol.



### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV53 - [REDACTED]
- EV56 - RFI2.18a - DSA Reports to LE for NCC Acts
- EV98 - Art 18 - Imminent Threat Reporting-Guide
- EV135 - email to authorities\_example user 1
- EV136 - NCC Acts Report\_example user 1
- EV137 - Email to authorities-Example 2
- EV138 - NCC Acts Report Example 2
- EV139 - Email to authorities-example 3
- EV140 - NCC Acts Report\_example 3
- EV141 - Email to authorities-example 4
- EV142 - NCC Acts Report Template\_example 4
- EV143 - NCC Acts Report Example 5
- EV148 - [REDACTED]
- EV159 - 2024\_NCC Acts - Report Tracker
- EV160 - 2025\_NCC Acts - Report Tracker
- EV161 - Art 18 - Imminent Threat Reporting-Guide
- EV162 - Art 18 - LE Interactions
- EV163 - Art 18 - NCC Acts Reporting
- AWI – Content Moderation Part 1

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents, and interviews with Subject Matter Experts.

The Audit observed a number of identification opportunities, with evidence to demonstrate their mandated use, providing a reasonable level of assurance.

**5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 20.1 – Internal Complaint-Handling System

Providers of online platforms shall provide recipients of the service, including individuals or entities that have submitted a notice, for a period of at least six months following the decision referred to in this paragraph, with access to an effective internal complaint-handling system that enables them to lodge complaints, electronically and free of charge, against the decision taken by the provider of the online platform upon the receipt of a notice or against the following decisions taken by the provider of the online platform on the grounds that the information provided by the recipients constitutes illegal content or is incompatible with its terms and conditions:

- a. decisions whether or not to remove or disable access to or restrict visibility of the information;
- b. decisions whether or not to suspend or terminate the provision of the service, in whole or in part, to the recipients
- c. decisions whether or not to suspend or terminate the recipients' account;
- d. decisions whether or not to suspend, terminate or otherwise restrict the ability to monetise information provided by the recipients.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of the Audited Provider's compliance with this obligation followed by Subject Matter Expert interviews.

During Subject Matter interviews conducted on 07 February 2025 and 14 March 2025, the Audited Provider presented a detailed walkthrough of the internal complaint-handling system. The walkthrough included various scenarios illustrating how individuals or entities may lodge complaints. The information provided during these interviews was consistent with the previously submitted documentation and further confirmed the Audited Provider's compliance with the relevant obligations regarding the handling of complaints.

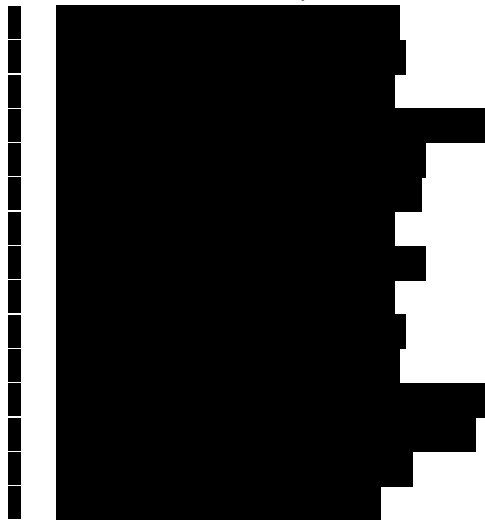
The Audit confirmed that the opportunity to discuss or appeal decisions, or otherwise engage with the Provider regarding decisions, are available in most circumstances. Where action has been taken as a result of illegal activity, redress will not be provided as a consequence of the escalation process, as noted in Article 16.

The Audit confirmed that users were provided with sufficient information and opportunity to discuss and subsequently lodge complaints against decisions that they did not agree with via various channels, within six months of receiving communication of the decision.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV11 - RFI1.15a - Sheet 2.pdf (database of SoR applicability as well as complaints applicability)
- EV53 - [REDACTED]
- EV95 - RFI216b - Appeal Ticket
- EV96 - RFI7d - Hate Speech Removal Ticket



- EV169 - Example 3 Art 20 Reporting Party CRR
- EVX03 - TermsOfService\_DE
- EVX04 - TermsOfService\_EN
- AWI – Content Moderation Part 1
- AWI – [REDACTED] Walkthrough

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

#### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Further inspection and Subject Matter Expert demonstrations provided a reasonable level of assurance with the presence and populated state of necessary steps, together with end products which met the outcomes of the obligation.

#### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

#### 6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 20.2 – Internal Complaint-Handling System

The period of at least six months referred to in paragraph 1 of this Article [20.1] shall start on the day on which the recipient of the service is informed about the decision in accordance with Article 16(5) or Article 17.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of question-and-answer responses.
- Specific written attestation in the form of free text.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of the Audited Provider's compliance with this obligation followed by Subject Matter Expert interviews. These interviews confirmed the initial understanding of the audit. Responses were consistent with previously provided information, confirm the compliance with this obligation. Additionally, the Pornhub Terms of Service state publicly that recipients have until 6 months after being notified of the decision to raise a complaint.

Further to the above, evidence of historical appeals was viewed and shown to be compliant.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EVX03 - TermsOfService\_DE
- EVX04 - TermsOfService\_EN
- EV53 - [REDACTED]
- EV95 - RFI216b - Appeal Ticket
- EV165 - Example 1 Art 20 Reporting Party CRR
- EV167 - Example 2 Art 20 Reporting Party CRR
- EV169 - Example 3 Art 20 Reporting Party CRR
- EV171 - Example 4 Art 20 Reporting Party CRR
- AWI – Content Moderation Part 1
- AWI – Content Moderation Part 2

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents, and inspection of the Terms of Service.

Further inspection and Subject Matter Expert demonstrations provided evidence and although it was not practical to artificially create an appeal using the maximum time allowable, examples viewed provided reasonable assurance that the Audited Provider is compliant with this obligation.

### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 20.3 – Internal Complaint-Handling System

Providers of online platforms shall ensure that their internal complaint-handling systems are easy to access, user-friendly and enable and facilitate the submission of sufficiently precise and adequately substantiated complaints.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of question-and-answer responses.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of the Audited Provider's compliance with this obligation, which was further substantiated with historical instances of user communications on the complaint handling system.

During Subject Matter Expert interviews, it was explained that Pornhub encourages reporting in whatever medium a consumer prefers, choosing to accommodate the user in order to ensure the highest possible reporting availability. Due to the principle of human moderation applied by the Audited Provider, reporting is qualitative rather than quantitative, so it is theoretically possible to report or complain about any item or person on the platform.

Typically, Pornhub receives complaints via email, after prior engagement with the user. All submissions generate (and then update) a ticket which is indexed based on the content being reported. Emails, typically used for ease of convenience to discuss issues with consumers or creators, update the ticket automatically so that an audit trail is preserved.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EVX03 - TermsOfService\_DE
- EVX04 - TermsOfService\_EN
- EV53 - [REDACTED]
- EV95 - RFI216b - Appeal Ticket
- EV96 - RFI7d - Hate Speech Removal Ticket
- AWI – Content Moderation Part 1

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents, and interviews with Subject Matter Experts. Evidence was reviewed and tested for consistency and clarity, with no distinct observations regarding the system itself other than the integration of technical scripting to aid employees in identifying specific high-priority subject matter (and re-queueing if appropriate).

### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



**SECTION D.1 – Audit conclusion for Obligation – Article 20.4 – Internal Complaint-Handling System**

Providers of online platforms shall handle complaints submitted through their internal complaint-handling system in a timely, non-discriminatory, diligent and non-arbitrary manner. Where a complaint contains sufficient grounds for the provider of the online platform to consider that its decision not to act upon the notice is unfounded or that the information to which the complaint relates is not illegal and is not incompatible with its terms and conditions, or contains information indicating that the complainant’s conduct does not warrant the measure taken, it shall reverse its decision referred to in paragraph 1 without undue delay.

**1. Audit Conclusion**

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

**2. Audit Procedures and their results**

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of the Audited Provider’s compliance with this obligation, following which a series of evidential reviews and Subject Matter Expert discussions were held.

During Subject Matter interviews held on 07 February 2025 and 14 March 2025, the Audited Provider gave a comprehensive overview of their internal complaint-handling system, including specific examples of how

complaints are managed. The information shared in these interviews aligned with the previously submitted documentation and further confirmed the Audited Provider's adherence to the relevant obligations concerning complaint handling.

When reviewing an appeal concerning illegal content or a complaint about a prior decision, content moderators reassess the case based on the same guidelines. If the original decision is clearly correct or incorrect, a final determination is promptly made and communicated to the complainant. In more ambiguous cases, internal discussions and escalations are undertaken to determine the most appropriate course of action. In all instances, standardized templates are used to convey the final outcome to the complainant.

Audit sampling did not reveal any indication of artificial or arbitrary prioritisation, instead demonstrating that appeals are dealt with chronologically regardless of complaint, complainant or content creator.

Waiting times appeared nominal and historic analysis showed that most appeals are responded to within the first 24 hours. The necessary involvement of humans introduces a risk that there may be differences in decisions made but this was recognised, and guidelines are in place to safeguard against inconsistency.

### **3. Overview and description of information relied upon as audit evidence, including, as applicable:**

a. description of the type of information and its source;

- EV53 - [REDACTED]
- EV58 - RFI2.24.b - Process to service a DSA request
- EV92 - [REDACTED]
- EV95 - RFI216b - Appeal Ticket
- EV96 - RFI7d - Hate Speech Removal Ticket
- EVX03 - TermsOfService\_DE
- EVX04 - TermsOfService\_EN
- AWI – Content Moderation Part 1
- AWI – [REDACTED] Walkthrough

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### **4. Explanation of how the reasonable level of assurance was achieved:**

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents, and interviews with Subject Matter Experts. Evidence

was reviewed and tested for consistency and clarity, with no distinct observations regarding the workflow tool itself.

Extensive historical information and comprehensive walkthroughs were reviewed in order to build a reasonable level of assurance.

**5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 20.5 – Internal Complaint-Handling System

Providers of online platforms shall inform complainants without undue delay of their reasoned decision in respect of the information to which the complaint relates and of the possibility of out-of-court dispute settlement provided for in Article 21 and other available possibilities for redress.

### 1. Audit Conclusion

Audit Conclusion
<b>Positive with Comments</b>
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.
RECOMMENDATION: No recommendation.

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of the Audited Provider's compliance with this obligation, following which a series of evidential reviews and Subject Matter Expert discussions were held.

During Subject Matter interview held on 14 March 2025, the Audited Provider presented the Statement of Reason templates, which included the Out-of-Court Dispute Settlement redress option. The examples used

When handling complaints, content moderators review the factors, and the decision is then communicated to the complainant. In all cases, templates are used to confirm the final decision. Where the complaint is valid and content is removed or otherwise actioned, the decision is also communicated to the other party. Audit sampling and subsequent analysis showed that this communication is made at the time of the decision.

a. description of the type of information and its source;

- b. the period(s) when the evidence was collected;

- c. the period the evidence refers to;

105

d. any other relevant information and metadata.

Not Applicable

#### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents, and interviews with Subject Matter Experts. Evidence was reviewed and tested for consistency and clarity, noting part-way through the Audit Period a change was made to the Statement of Reasons templates to add in the Out-of-Court Dispute Settlement redress option. Historical information and comprehensive walkthroughs were also reviewed, building a reasonable level of assurance.

#### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

#### 6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

During the Audited Period, the Statement of Reason templates were updated to include the Out-of-Court Dispute Settlement redress option. This affected the audit conclusion for this obligation.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 20.6 – Internal Complaint-Handling System

Providers of online platforms shall ensure that the decisions, referred to in paragraph 5 [20.5], are taken under the supervision of appropriately qualified staff, and not solely on the basis of automated means.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of the Audited Provider's compliance with this obligation, following which a series of evidential reviews and Subject Matter Expert discussions were held.

During Subject Matter interviews held on 14 February 2025 and 14 March 2025, the Audited Provider gave a detailed walkthrough of their internal complaint-handling system. The Audited Provider demonstrated that complaints are managed by human moderators, with automated tools integrated to assist in providing appropriate responses.

The Audit established very early on that Pornhub's complaints, moderation and several other functions are designated intentionally to humans for decision-making. Automated technology and tooling may be used to

assist them with the decision, such as the estimation of age; however, the ultimate decision is made by a human moderator, and they are trained specifically for their role in the organisation.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV53 - [REDACTED]
- EV55 - RFI2.14d - [REDACTED]
- RFI2.14d - Staffing metrics.png
- EV41 - Content Compliance Manager
- EV42 - Content Moderation & Performer Verification Analyst
- EV43 - Content Moderation & Performer Verification Manager
- EV44 - Director of Content Moderation & Performer Verification
- EV46 - Lead Content Moderation & Performer Verification Analyst
- EV47 - Senior Content Moderation & Performer Verification Analyst
- AWI – Content Moderation Part 1
- AWI – [REDACTED] Walkthrough

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles with regard to this requirement.

Metrics and training processes were discussed with Subject Matter Experts and reviewed as evidence, supporting a reasonable level of assurance that the Audited Provider is compliant with this requirement.

**5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 21.1 – Out-of-Court Dispute Settlement

Recipients of the service, including individuals or entities that have submitted notices, addressed by the decisions referred to in Article 20(1) shall be entitled to select any out-of-court dispute settlement body that has been certified in accordance with paragraph 3 of this Article in order to resolve disputes relating to those decisions, including complaints that have not been resolved by means of the internal complaint-handling system referred to in that Article.

Providers of online platforms shall ensure that information about the possibility for recipients of the service to have access to an out-of-court dispute settlement, as referred to in the first subparagraph, is easily accessible on their online interface, clear and user-friendly.

The first subparagraph is without prejudice to the right of the recipient of the service concerned to initiate, at any stage, proceedings to contest those decisions by the providers of online platforms before a court in accordance with the applicable law.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

The Audit reviewed the Audited Provider's compliance with Article 21(1) of the DSA by examining relevant evidence, including Pornhub's Terms of Service, which contain an "Arbitration Agreement & Waiver of Certain Rights (EU)" section confirming cooperation with out-of-court dispute settlement bodies. The Audit also reviewed Pornhub's Out-of-Court Dispute Settlement Policy, which outlines the processes available to recipients of decisions on their uploaded content or submitted notices.

The Audit verified via publicly available information that the Audited Provider maintains accessible details on their dispute resolution process. Additionally, an interview with Subject Matter Experts from Pornhub's Compliance function was conducted on 5 February, during which individuals confirmed their understanding of the dispute settlement framework and explained the operational measures in place to maintain compliance.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV03 - TermsOfService\_EN
- EV04 - TermsOfService\_DE
- EV12- Out-of-Court Dispute Resolution Policy
- EV53 - [REDACTED]
- AWI – Articles 21, 28 and 40 and Transparency Report

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Responses aligned with provided documentation, demonstrated a structured approach to handling disputes in accordance with this obligation and provided a reasonable level of assurance.

**5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 21.2 – Out-of-Court Dispute Settlement

Both parties shall engage, in good faith, with the selected certified out-of-court dispute settlement body with a view to resolving the dispute.

Providers of online platforms may refuse to engage with such out-of-court dispute settlement body if a dispute has already been resolved concerning the same information and the same grounds of alleged illegality or incompatibility of content.

The certified out-of-court dispute settlement body shall not have the power to impose a binding settlement of the dispute on the parties.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

The Cyprus Radiotelevision Authority is designated as the Digital Services Coordinator (DSC) in Cyprus. However, at the time of this audit's completion there have been no independent third parties authorised, and subsequently no requirements to satisfy.

During a Subject Matter interview held on 05 February 2025, the Audited Provider explained that a process is in place to engage with out-of-court dispute settlement bodies when a request is received.

The Audited Provider has provided assurances and evidence of its preparedness to comply with this obligation, including provision for it in their redress governance.

### **3. Overview and description of information relied upon as audit evidence, including, as applicable:**

a. description of the type of information and its source;

- EV03 - TermsOfService\_EN.pdf
- EV04 - TermsOfService\_DE.pdf
- EV12- Out-of-Court Dispute Resolution Policy.pdf
- EV53 - [REDACTED]
- AWI – Articles 21, 28 and 40 and Transparency Report

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### **4. Explanation of how the reasonable level of assurance was achieved:**

Awareness of the current progress on DSC approval and appointment of Out of Court Dispute Settlement bodies provided the baseline for the discussion, in that none have yet been appointed and the Obligation has never been invoked. The Audited Provider was therefore asked to substantiate internal progress, related planning and strategy, and any existing vehicles through which the Obligation would be provided.

Through an objective and investigative set of interviews and evidence, the Audit achieved reasonable assurance that the process and likely avenues of workflow have been considered and prepared for, and that Pornhub is prepared for such a request should it be made in the future.

**5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Evidence of completed Out of Court Settlement process.	No such request has been made or settlement reached – not available for inspection.

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 21.5 – Out-of-Court Dispute Settlement

If the out-of-court dispute settlement body decides the dispute in favour of the recipient of the service, including the individual or entity that has submitted a notice, the provider of the online platform shall bear all the fees charged by the out-of-court dispute settlement body, and shall reimburse that recipient, including the individual or entity, for any other reasonable expenses that it has paid in relation to the dispute settlement.

If the out-of-court dispute settlement body decides the dispute in favour of the provider of the online platform, the recipient of the service, including the individual or entity, shall not be required to reimburse any fees or other expenses that the provider of the online platform paid or is to pay in relation to the dispute settlement, unless the out-of-court dispute settlement body finds that that recipient manifestly acted in bad faith.

The fees charged by the out-of-court dispute settlement body to the providers of online platforms for the dispute settlement shall be reasonable and shall in any event not exceed the costs incurred by the body. For recipients of the service, the dispute settlement shall be available free of charge or at a nominal fee.

Certified out-of-court dispute settlement bodies shall make the fees, or the mechanisms used to determine the fees, known to the recipient of the service, including to the individuals or entities that have submitted a notice, and to the provider of the online platform concerned, before engaging in the dispute settlement.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

The Cyprus Radiotelevision Authority is designated as the Digital Services Coordinator (DSC) in Cyprus. However, at the time of this audit's completion there have been no independent third parties authorised, and subsequently no requirements to satisfy.

The Audited Provider has provided assurances and evidence of its preparedness to comply with this obligation, including provision for it in their redress governance.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV03 - TermsOfService\_EN.pdf
- EV04 - TermsOfService\_DE.pdf
- EV12 - Out-of-Court Dispute Resolution Policy.pdf
- EV53 - [REDACTED]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### 4. Explanation of how the reasonable level of assurance was achieved:

Awareness of the current progress on DSC approval and appointment of Out of Court Dispute Settlement bodies provided the baseline for the discussion, in that none have yet been appointed and the Obligation has never been invoked. The Audited Provider was therefore asked to substantiate internal progress, related planning and strategy, and any existing vehicles through which the Obligation would be provided.

Through an objective and investigative set of interviews and evidence, the Audit achieved reasonable assurance that the process and likely avenues of workflow have been considered and prepared for, and that Pornhub is prepared for such a request should it be made in the future.

**5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Evidence of completed Out of Court Settlement process.	No such request has been made or settlement reached – not available for inspection.

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 22.1 – Trusted Flaggers

Providers of online platforms shall take the necessary technical and organisational measures to ensure that notices submitted by Trusted Flaggers, acting within their designated area of expertise, through the mechanisms referred to in Article 16, are given priority and are processed and decided upon without undue delay.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

The Provider did not receive any trusted flagger reports through the Audited Period.

The Provider had already implemented their own Trusted Flagger Program in October 2020 to allow non-profit organisations, helplines, government, and other program members to flag inappropriate or illegal content. It is noted that whilst these Trusted Flaggers may not be designated by the DSC, they perform the same role and will likely comprise several of the same bodies.

As such, the Audit chose to inspect the existing program, following attestation that Pornhub would operate this requirement using the same processes and principles. This was performed initially through a series of structured questions, and then Subject Matter Interviews and audit sampling.

The Audit noted that Pornhub prioritises reports from Trusted Flaggers, which are received using a dedicated reporting form for which access is provided during onboarding to the program through dedicated accounts. This form is partially verified as a result of the access control, meaning that reports can be filed more easily and receive quicker attention. Content reported by a Trusted Flagger is immediately suspended pending review.

During the Subject Matter interview held on 07 February 2025, the Audited Provider provided a walkthrough of how a Trusted Flagger acquires the necessary technical and organizational measures to create notices. The Trusted Flagger was assigned to an Pornhub account, which was provisioned with additional features for content reporting. The Subject Matter Experts demonstrated that notices submitted through the Trusted Flagger account are processed in real-time, with the reported content being immediately suspended.

Trusted Flagger reports are additionally monitored by a senior manager in the Trust and Safety team, for awareness, oversight, and continuous improvement.

### **3. Overview and description of information relied upon as audit evidence, including, as applicable:**

a. description of the type of information and its source;

- [REDACTED]
- EVX32 - Pornhub Trusted Flagger Program – Pornhub Help
- EV57 - RFI2.22a - TF Screenshot
- EV53 - [REDACTED]
- EV92 - [REDACTED]
- EV64 - [REDACTED]
- EV100 - DSA Compliance - Internal Controls Mapping - Art.5 Delegated Act
- EV146 - Art 22 - Trusted Flagger process
- AWI – Content Moderation Part 1

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

#### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Process details were used as the baseline for understanding how the Audited Provider meets the requirement, aligned to the existing Trusted Flagger program which is currently operating.

Given the ability to inspect and validate the existing program and review the operating procedures and outcomes aligning this obligation with the existing operation, the Audit achieved a reasonable level of assurance.

#### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

#### 6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 22.6 – Trusted Flaggers

Where a provider of online platforms has information indicating that a trusted flagger has submitted a significant number of insufficiently precise, inaccurate or inadequately substantiated notices through the mechanisms referred to in Article 16, including information gathered in connection to the processing of complaints through the internal complaint-handling systems referred to in Article 20(4), it shall communicate that information to the Digital Services Coordinator that awarded the status of trusted flagger to the entity concerned, providing the necessary explanations and supporting documents.

Upon receiving the information from the provider of online platforms, and if the Digital Services Coordinator considers that there are legitimate reasons to open an investigation, the status of trusted flagger shall be suspended during the period of the investigation. That investigation shall be carried out without undue delay.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

The Provider did not receive any trusted flagger reports through the Audited Period, rendering evidence and/or inspection of this obligation redundant.

As in Article 22(1), the Audit chose to inspect the existing program, following attestation that Pornhub would operate this requirement using the same processes and principles. This was performed initially through a series of structured questions, and then Subject Matter Interviews and audit sampling.

During a Subject Matter interview held on 07 February 2025, the Audited Provider explained that notices from Trusted Flaggers are closely monitored, and any signs of inaccurate or inappropriate reports are addressed by the senior manager of the Trust and Safety team.

The Audit noted that Pornhub has a process for addressing inaccurate or inappropriate reports from Trusted Flaggers, which is one of the triggers for the senior manager in the Trust and Safety team, who monitors all Trusted Flagger communications, to intervene and oversee remediation of the issue.

### **3. Overview and description of information relied upon as audit evidence, including, as applicable:**

a. description of the type of information and its source;

- EV92 - [REDACTED]
- EV146 – Trusted Flagger process
- AWI – Content Moderation Part 1

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### **4. Explanation of how the reasonable level of assurance was achieved:**

The Provider has an existing Trusted Flagger Program as described in Article 22(1), and as such has a process for addressing unsubstantiated or inaccurate reporting, but to date has not needed to exercise this process.

Given the governance and dedicated channel to senior management, the Audit was able to reach a reasonable level of assurance that this obligation would be met should it be required.

**5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Evidence of communications following insufficiently precise of substantiated notices from a Trusted Flagger.	No such situation has occurred - this information is not available for inspection.

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 23.1 – Measures and Protection Against Misuse

Providers of online platforms shall suspend, for a reasonable period of time and after having issued a prior warning, the provision of their services to recipients of the service that frequently provide manifestly illegal content.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of the Audited Provider's compliance with this obligation, following which a series of evidential reviews and Subject Matter Expert discussions were held.

Moderation of content and content creation was observed to be done contextually, in so much as violations of Terms saw content removed with a direct explanation to the content creator and a Statement of Reasons provided, while at the other extreme manifestly illegal content deemed sufficiently serious to require notifying Law Enforcement Authorities was removed without delay and the account suspended indefinitely to avoid the potential for repeat offending.

The Audit held a Subject Matter Interview with the Provider to discuss potential variance in compliance with this obligation and noted that the Provider had taken this requirement seriously but was also aware in parallel of the specific risks to the Pornhub platform of malicious content creators. This contextual approach is designed to offer an appropriate level of warning, guidance and moderation for the majority of users, while responding swiftly and decisively to address the small minority of high-risk users whose actions do not serve the interests of consumers in any Member State.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EVX03 – TermsOfService\_DE
- EVX04 - TermsOfService\_EN
- EV50 - [REDACTED]
- EV53 - [REDACTED]
- EV64 - [REDACTED]
- EV92 - [REDACTED]
- EV100 - DSA Compliance - Internal Controls Mapping - Art.5 Delegated Act
- EV158 - Info to FTI - 20 March 25
- EV115 - 3501\_account\_disabled
- EV124 - 5513\_account\_disabled
- EV125 - 5514\_account\_disabled
- EV132 - 770\_account\_removed
- AWI – Content Moderation Part 2

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

In-depth analysis and inspection of processes and workflow tools was conducted to understand and interrogate the various options for intervention and action, all of which required human input and decision ownership. Audit trails were maintained for any content or content creator intervention.

**5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 23.2 – Measures and Protection Against Misuse

Providers of online platforms shall suspend, for a reasonable period of time and after having issued a prior warning, the processing of notices and complaints submitted through the notice and action mechanisms and internal complaints-handling systems referred to in Articles 16 and 20, respectively, by individuals or entities or by complainants that frequently submit notices or complaints that are manifestly unfounded.

### 1. Audit Conclusion

Audit Conclusion
<b>Negative</b>
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.
<b>RECOMMENDATION:</b> 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.

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of the Audited Provider's compliance with this obligation, following which a series of evidential reviews and Subject Matter Expert discussions were held.

As a baseline decision, Pornhub does not suspend complainants that frequently submit notices or complaints that are manifestly unfounded. This is an intentional risk-based tolerance decision made on the potential for a repeat offender needing to report something legitimate. The Audit inspected these processes and verified the position, noting that Pornhub consequentially bears the burden of additional resource because of this decision.

During the Audited Period, the Audited Provider introduced an additional layer whereby reporting thresholds were implemented to limit the potential abuse of notice mechanisms. Specifically, when the threshold for submitting notices under systems referred to under Article 16 has been met, content will no longer be automatically removed, pending investigation. Instead, content moderators will conduct a manual review before deciding whether to remove the content. The aim of this is to limit the potential harm that a complainant may cause through abuse of this functionality.

These thresholds do not yet consider complainants that frequently submit manifestly unfounded reports to the internal complaints handling system referred to in Article 20.

During Subject Matter interviews conducted on 07 February 2025, 14 February 2025, and 14 March 2025, 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. The Audited Provider demonstrated an example of this during a workflow demonstration.

Despite the intention of the decision made, the Audited Provider fails to meet the material obligation of suspending the processing of notices or complaints from users who frequently submit manifestly unfounded reports or notifying users of the consequences of such.

### **3. Overview and description of information relied upon as audit evidence, including, as applicable:**

**a. description of the type of information and its source;**

- EVX03 - TermsOfService\_DE
- EVX04 - TermsOfService\_EN
- EV53 - [REDACTED]
- EV92 - [REDACTED]
- EV158 - Info to FTI - 20 March 25
- AWI – Content Moderation Part 1
- AWI – Content Moderation Part 2
- AWI – Remaining Questions Part 1

**b. the period(s) when the evidence was collected;**

See Annex for source date of each evidence collection

**c. the period the evidence refers to;**

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

#### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Information relating to the variance in compliance was provided transparently and with associated risk and analysis data as rationale for the decision, which together with the above provided reasonable assurance.

#### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

#### 6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 23.3 – Measures and Protection Against Misuse

When deciding on suspension, providers of online platforms shall assess, on a case-by-case basis and in a timely, diligent and objective manner, whether the recipient of the service, the individual, the entity or the complainant engages in the misuse referred to in paragraphs 1 and 2, taking into account all relevant facts and circumstances apparent from the information available to the provider of online platforms. Those circumstances shall include at least the following:

- a) the absolute numbers of items of manifestly illegal content or manifestly unfounded notices or complaints, submitted within a given time frame;
- b) the relative proportion thereof in relation to the total number of items of information provided or notices submitted within a given time frame;
- c) the gravity of the misuses, including the nature of illegal content, and of its consequences;
- d) where it is possible to identify it, the intention of the recipient of the service, the individual, the entity or the complainant.

### 1. Audit Conclusion

Audit Conclusion
No Conclusion
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.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of the Audited Provider's compliance with this obligation, following which a series of evidential reviews and Subject Matter Expert discussions were held.

The Audited Provider confirmed this during the Subject Matter interviews conducted on 07 February 2025, 14 February 2025, and 14 March 2025, that Pornhub does not suspend complainants that frequently submit notices or complaints that are manifestly unfounded. Consequently, due to a lack of operational requirement, Pornhub does not gather or leverage the necessary data relevant to this obligation to support warning and suspension activity.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EVX03 - TermsOfService\_DE
- EVX04 - TermsOfService\_EN
- EV53 - [REDACTED]
- EV92 - [REDACTED]
- EV100 - DSA Compliance - Internal Controls Mapping - Art.5 Delegated Act
- EV158 - Info to FTI - 20 March 25
- AWI – Content Moderation Part 1
- AWI – Content Moderation Part 2
- AWI – Remaining Questions Part 1

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### 4. Explanation of how the reasonable level of assurance was achieved:

The Audited Provider does not suspend the processing of notices or complaints from users who frequently submit manifestly unfounded reports, as stated in Article 23.2. It was therefore not possible to assess this obligation.

**5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Evidence of data collated on complainants that frequently submit notices or complaints that are manifestly unfounded.	The Audited Provider does not suspend the processing of notices or complaints from complainants who frequently submit manifestly unfounded reports, as stated in Article 23.2. It was therefore not possible to assess this obligation.

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 23.4 – Measures and Protection Against Misuse

Providers of online platforms shall set out, in a clear and detailed manner, in their terms and conditions their policy in respect of the misuse referred to in paragraphs 1 and 2, and shall give examples of the facts and circumstances that they take into account when assessing whether certain behaviours constitute misuse and the duration of the suspension.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of question-and-answer responses.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of the Audited Provider's compliance with this obligation, following which a series of evidential reviews provided the necessary information.

Specifically, that the Audited Provider sets out in the Terms of Service the actions that may be taken if users provide manifestly illegal content, or if they share manifestly unfounded notices or complaints.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EVX02 - CSAMPolicy
- EVX03 - TermsOfService\_DE
- EVX04 - TermsOfService\_EN
- EV53 - [REDACTED]
- EV92 - [REDACTED]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts.

Given the binary simplicity of the requirement, achieving a high level of assurance was straightforward and achieved through evidence.

### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



**SECTION D.1 – Audit conclusion for Obligation – Article 24.1 –  
Transparency reporting Obligations for Providers of Online Platforms**

In addition to the information referred to in Article 15, providers of online platforms shall include in the reports referred to in that Article information on the following:

- a) the number of disputes submitted to the out-of-court dispute settlement bodies referred to in Article 21, the outcomes of the dispute settlement, and the median time needed for completing the dispute settlement procedures, as well as the share of disputes where the provider of the online platform implemented the decisions of the body;
- b) the number of suspensions imposed pursuant to Article 23, distinguishing between suspensions enacted for the provision of manifestly illegal content, the submission of manifestly unfounded notices and the submission of manifestly unfounded complaints.

**1. Audit Conclusion**

Audit Conclusion
Positive with 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.
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.

**2. Audit Procedures and their results**

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

No activity or evidence was available to review for part (a) of this obligation, as outlined in this Audit's prior detail of compliance with Article 23 in this report.

Relevant to 24.1(b), the Audited Provider set out in the first Transparency Report of the Audited Period, the number of suspensions imposed due to submitting unfounded notices repeatedly but did not include the number of accounts who submitted manifestly illegal content or manifestly unfounded complaints.

This has been changed in the latest (February 2025) version of the report to include the number of accounts banned for providing content manifestly violating the law or terms and conditions and the number of accounts who submitted unfounded notices repeatedly, but again no figure is given for the number of accounts that were suspended for providing manifestly unfounded complaints pursuant to Article 23.

This data should be shared in future Transparency Reports, even if the number is 0 (zero) by default.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV01 - EU DSA Transparency Report - August 2024 – Pornhub Help
- EV92 - [REDACTED]
- EVX17 - EU DSA Transparency Report - February 2025
- EVX13 - Transparency report June 2024
- EV22 - RFI1.27.b
- EV53 - [REDACTED]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Compliance was specifically considered from the perspective of existence of the presence or not of the required elements in the Transparency Report, including the presence of the number of disputes submitted to the out-of-court dispute settlement bodies, the outcomes of the disputes, and the median time to

complete the procedures. Existence also included the presence of the number of suspensions imposed pursuant to Article 23, distinguishing between suspensions enacted for the provision of manifestly illegal content, the submission of manifestly unfounded notices, and the submission of manifestly unfounded complaints.

**5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
The number of disputes submitted to the out-of-court dispute settlement bodies referred to in Article 21, the outcomes of the dispute settlement, and the median time needed for completing the dispute settlement procedures	No activity or evidence was available to review, as outlined in this Audit's prior detail of compliance with Article 21 in this report.

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



**SECTION D.1 – Audit conclusion for Obligation – Article 24.2 –  
Transparency reporting Obligations for Providers of Online Platforms**

By 17 February 2023 and at least once every six months thereafter, providers shall publish for each online platform or online search engine, in a publicly available section of their online interface, information on the average monthly active recipients of the service in the Union, calculated as an average over the period of the past six months and in accordance with the methodology laid down in the delegated acts referred to in Article 33(3), where those delegated acts have been adopted.

**1. Audit Conclusion**

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

**2. Audit Procedures and their results**

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

The August 2024 Transparency Report states the average monthly recipients of the service for each Member State from February 2024 - July 2024, and the February 2025 Transparency Report states the average monthly recipients of the service for each Member State from August 2024 - January 2025.

In addition, Pornhub publishes the average monthly recipients of the service on their dedicated EU DSA web page. This is updated to reflect the latest figures in the Transparency Report.

This Audit has checked and verified how these figures are calculated, and that the information is available retrospectively through a dedicated process which is used to provide periodic updates.

**3. Overview and description of information relied upon as audit evidence, including, as applicable:**

- a. description of the type of information and its source;
  - EV01 - EU DSA Transparency Report - August 2024 – Pornhub Help
  - EV92 - [REDACTED]
  - EVX17 - EU DSA Transparency Report - February 2025
  - EVX13 - Transparency report June 2024
  - EV100 - DSA Compliance - Internal Controls Mapping - Art.5 Delegated Act
  - EV157 - [REDACTED]
  - AWI – Articles 21, 28 and 40 and Transparency Report

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

**4. Explanation of how the reasonable level of assurance was achieved:**

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal processes and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Compliance was specifically considered from the perspective of existence of the presence or not of the required elements in the Transparency Report, including the presence of information on the average monthly active recipients of the service in the Union.

**5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 24.3 – Transparency reporting Obligations for Providers of Online Platforms

Providers of online platforms or of online search engines shall communicate to the Digital Services Coordinator of establishment and the Commission, upon their request and without undue delay, the information referred to in paragraph 2 [24.2], updated to the moment of such request. That Digital Services Coordinator or the Commission may require the provider of the online platform or of the online search engine to provide additional information as regards the calculation referred to in that paragraph, including explanations and substantiation in respect of the data used. That information shall not include personal data.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

The Audited Provider has a process in place that is used to respond to DSC and Commission requests to provide Average Monthly Active Recipients of Service (AMARS) data if requested.

This is performed at a manual level using data which tracks constantly and is stored in a structured format using a database. The explicit calculation requires a level of reasonable assumption due to the high volume

of anonymised browsing on the platform, but these calculations were inspected and found to be reasonable and appropriate, and further are used consistently from one period to another.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;
  - EV01 - EU DSA Transparency Report - August 2024 – Pornhub Help
  - EV92 - [REDACTED]
  - EVX17 - EU DSA Transparency Report - February 2025
  - EVX13 - Transparency report June 2024
  - EV100 - DSA Compliance - Internal Controls Mapping - Art.5 Delegated Act
  - EV58 - RFI2.24.b - Process to service a DSA request
  - AWI – Articles 21, 28 and 40 and Transparency Report

- b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

- c. the period the evidence refers to;

21 April 2024 to 20 April 2025

- d. any other relevant information and metadata.

Not Applicable

### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

The Audit inspected the process, governance documents and historical data.

### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 24.5 – Transparency reporting Obligations for Providers of Online Platforms

Providers of online platforms shall, without undue delay, submit to the Commission the decisions and the statements of reasons referred to in Article 17(1) for the inclusion in a publicly accessible machine-readable database managed by the Commission. Providers of online platforms shall ensure that the information submitted does not contain personal data.

### 1. Audit Conclusion

Audit Conclusion
<b>Positive</b>
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of question-and-answer responses.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

The Audited Provider has a document process in place that is used to provide records to the Commission on the issuance of Statements of Reason, which is updated daily.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;
- EVX33 – Statements of Reasons - DSA Transparency Database
  - EV53 - [REDACTED]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

**4. Explanation of how the reasonable level of assurance was achieved:**

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

The Audit inspected the process, governance documents and historical data.

**5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 25.1 – Online Interface Design and Organisation

Providers of online platforms shall not design, organise or operate their online interfaces in a way that deceives or manipulates the recipients of their service or in a way that otherwise materially distorts or impairs the ability of the recipients of their service to make free and informed decisions.

### 1. Audit Conclusion

Audit Conclusion
<b>Positive with Comments</b>
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.
<b>RECOMMENDATION:</b> 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.

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Conducting platform testing to evaluate user experience.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

The Audited Provider's platform provides clear descriptions of the available choices and a neutral presentation of menus and content.



In review of the interfaces, systems and layout of the Pornhub platform, the Audit was largely satisfied that there was no intention to deceive or manipulate consumers into action that wasn't otherwise already promoted using clear 'Click Here' labelling. It was noted that Pornhub has not implemented controls to prevent the design of their online interface from operating in way that deceives or manipulates the recipients of their service or in a way that otherwise materially distorts or impairs the ability of the recipients of their service to make free and informed decisions, but that it operated so as an organic outcome.

One exception to this neutral outcome was noted in terms of the age gate design, which could potentially mislead users into clicking the "I am 18 or older - Enter" button. The "Enter" button is visually distinct in bright orange, contrasting with the "I am under 18 - Exit" button, which aligns with a more typical monochromatic design.

Furthermore, the use of orange further down the page directs users to a parental control section, reinforcing the use of orange as a link or interactive element within the interface design. This may lead the user to associate the colour orange with action or interactivity, which could lead to a subconscious or unintended click, and in any case draws attention towards the Enter button over the Exit button.

In dialogue with Subject Matter Experts and further to detailed questions of the design and UX architecture, the Audit is satisfied that there is no intentional bias and that the brand colours are being used in bold highlighting to convey positive user experience, but the potential subconscious bias should be considered by the Provider and alternatives (such as making both buttons the same colour) be adopted if feasible.

### **3. Overview and description of information relied upon as audit evidence, including, as applicable:**

a. description of the type of information and its source;

- EVX22 - Article25\_testing
- EV23 - RFI1.28.a. and 1.28b (Art 25)
- EV53 - [REDACTED]
- EV92 - [REDACTED]
- EV100 - DSA Compliance - Internal Controls Mapping - Art.5 Delegated Act
- EVX06 – PrivacyNotice
- AWI – Articles 21, 28 and 40 and Transparency Report

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

#### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance. Analysis of public interface design was carried out by experts in their field as part of the analysis.

#### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

#### 6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.

## SECTION D.1 – Audit conclusion for Obligation – Article 26.1 – Advertising on Online Platforms

Providers of online platforms that present advertisements on their online interfaces shall ensure that, for each specific advertisement presented to each individual recipient, the recipients of the service are able to identify, in a clear, concise, and unambiguous manner and in real time, the following:

- a) that the information is an advertisement, including through prominent markings, which might follow standards pursuant to Article 44;
- b) the natural or legal person on whose behalf the advertisement is presented;
- c) the natural or legal person who paid for the advertisement if that person is different from the natural or legal person referred to in point (b);
- d) meaningful information directly and easily accessible from the advertisement about the main parameters used to determine the recipient to whom the advertisement is presented and, where applicable, about how to change those parameters.

### 1. Audit Conclusion

Audit Conclusion
<b>Positive with comments</b>
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.
RECOMMENDATION: Consider applying quality assurance controls to ensure the required data is present for all ads presented on the platform.

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Conducting platform testing to evaluate user experience.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.



b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

Advertisements presented on the Pornhub platform are clearly marked as such on various surfaces across the site through the use of an 'Ad by TrafficJunky' hyperlink which produces an information pop-up. When clicking on the 'Ad by TrafficJunky' pop-up to get more information on the advertisement, the user is redirected to the TrafficJunky website, which contains this information.

On the TrafficJunky website, the natural or legal person on whose behalf the advertisement is presented and the natural or legal person who paid for the advertisement is presented. There is also a 'Why this ad?' section on this page which displays the information about the main parameters used to determine the recipient to whom the advertisement is presented.

It was, however, noted during substantive testing that this information is not consistently presented. Specifically, the Audit identified a subset of advertisements within the largest sample set which did not have this section filled in, consequentially achieving partial compliance with part (d) of this obligation.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV24 - RF11.29.a.
- EV26 - RF11.30.a
- EV27 - RF11.31.a
- EV28 - RF11.31.b
- EV29 - RF11.33.c [REDACTED]
- EV33 - RF11.36.c [REDACTED]
- EV34 - RF11.37.a
- EV40 - RF11.33.b\_Manual Ad Review
- EV59 - RF12.26.c [REDACTED]
- EV53 - [REDACTED]
- EV70 - [REDACTED]
- EV100 - DSA Compliance - Internal Controls Mapping - Art.5 Delegated Act
- EVX09 - TrafficjunkyPrivacyNotice
- EVX23 - Article26\_testing
- AWI – Advertising

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

#### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts.

The Audit noted that the requirements are inherently evidence-based, and compliance can be demonstrated as such. Analysis of samples following Subject Matter Expert explanations provided the Audit with the necessary information upon which to achieve assurance.

Testing routines generated a range of samples, which were subsequently inspected for compliance. A reasonable level of assurance was reached that the Audited Provider fulfils the requirements of this obligation but should be aware of inconsistency in part (d) which may require additional controls.

#### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

#### 6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.

## SECTION D.1 – Audit conclusion for Obligation – Article 26.2 – Advertising on Online Platforms

Providers of online platforms shall provide recipients of the service with a functionality to declare whether the content they provide is or contains commercial communications.

When the recipient of the service submits a declaration pursuant to this paragraph, the provider of online platforms shall ensure that other recipients of the service can identify in a clear and unambiguous manner and in real time, including through prominent markings, which might follow standards pursuant to Article 44, that the content provided by the recipient of the service is or contains commercial communications, as described in that declaration.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Conducting platform testing to evaluate user experience.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

Content creators are required to specify that their content contains sponsorship or endorsements during the upload phase, as specified within the Terms of Service. There is a Help Centre article which demonstrates the process for doing this.



Content classified as commercial communications is labelled as such via the use of a tag located directly below the content. This tag contains the text 'This video contains sponsored content: Name of Sponsor'.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV26 - RFI1.30.a
- EV27 - RFI1.31.a
- EV28 - RFI1.31.b
- EV33 - RFI1.36.c. [REDACTED]
- EV34 - RFI1.37.a
- EV59 - RFI2.26.c [REDACTED]
- EV53 - [REDACTED]
- EV70 - [REDACTED]
- EVX07 - SponsoredContent
- EVX23 - Article26\_testing
- EV158 - Info to FTI - 20 March 25 - Answers to outstanding questions
- EV100 - DSA Compliance - Internal Controls Mapping - Art.5 Delegated Act
- AWI – Advertising

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### 4. Explanation of how the reasonable level of assurance was achieved:

An initial, structured Request for Information (RFI) provided this Audit with an understanding of the Audited Provider's compliance with this obligation, and to understand the controls and processes in place to enforce the requirement. A Subject Matter Expert interview was held to clarify understanding and ask further questions and finally substantive testing of randomly selected sample sets was conducted through the use of a dedicated technology platform.

**5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.

## SECTION D.1 – Audit conclusion for Obligation – Article 26.3 – Advertising on Online Platforms

Providers of online platforms shall not present advertisements to recipients of the service based on profiling as defined in Article 4, point (4), of Regulation (EU) 2016/679 using special categories of personal data referred to in Article 9(1) of Regulation (EU) 2016/679.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Conducting platform testing to evaluate user experience.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

This Audit is satisfied that the Audited Provider does not collect or use special categories of personal data in order to target advertisements.

Given the specific nature of the online platform, the Audited Provider instead places advertisements on relevant locations on the site, meaning that a user who browses to the same location has made a choice that provides relevance to the advertisement rather than the reverse. In doing so, the advertising recommender system? does not need to collect or use any data from the consumer, who may choose to remain anonymous.



### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV24 - RFI1.29.a
- EV25 - RFI1.30.a (technical)
- EV26 - RFI1.30.a
- EV27 - RFI1.31.a
- EV40 - RFI1.33.b\_Manual Ad Review
- EV59 - RFI2.26.c [REDACTED]
- EV53 - [REDACTED]
- EV70 - [REDACTED]
- EVX09 - TrafficjunkyPrivacyNotice
- EVX23 - Article26\_testing
- AWI – Advertising

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.

## SECTION D.1 – Audit conclusion for Obligation – Article 27.1 – Recommender System Transparency

Providers of online platforms that use recommender systems shall set out in their terms and conditions, in plain and intelligible language, the main parameters used in their recommender systems, as well as any options for the recipients of the service to modify or influence those main parameters.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Analysis of public information against industry benchmarks for clarity and readability.
- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

Publicly available information and specifically the Terms of Service were reviewed for reference to the parameters and options used in recommender systems. The Terms of Service were found to contain links to the Recommender System Guidelines.

These Guidelines contained parameters for the recommender system, including options for the recipient of the service to modify these parameters. The recommender systems are described in plain and intelligible language, including where the different recommender systems are used to select and prioritise content to display to the user.



To validate the requirement for plain and intelligible language to be used, clarity and readability of the text was played through industry benchmarks for consistency. There are 1055 words in the Pornhub Recommender System Guidelines, presented in 55 unique paragraphs. The results were as follows:

Readability Grading	Rating	Target Rating
Automated Readability Index	9.1	Below 10
Flesch-Kincaid Grade Level	9.8	Below 10
FORCAST Grade Level	11.2	Below 10
Gunning Fog Index	11.9	Below 10

Readability Scoring	Rating	Target Rating
CEFR Level	C2	Higher than B3
Dale-Chall Score	6.5	Below 8
Flesch Reading Ease	50.1	Above 60
Lensear Write	72.3	Between 70-90

Given the above, it is reasonable to conclude that the Pornhub Recommender System Guidelines are sufficiently readable for the target audience (adults above the age of 18, or the age of majority). A Dale-Chall score of 6.5 indicates a reading age well within the required range of accessibility.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV53 - [REDACTED]
- EV92 - [REDACTED]
- EV23 - RFI1.28.a. and 1.28b (Art 25)
- EV100 - DSA Compliance - Internal Controls Mapping - Art.5 Delegated Act
- EV102 - [REDACTED]
- EVX06 – PrivacyNotice
- EVX11 - RecommenderSystemGuidelines
- AWI – Recommender Systems

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

#### 4. Explanation of how the reasonable level of assurance was achieved:

This Obligation was considered from the perspectives of existence, content and ease of consumption. Terms of Service and linked Recommender System Guidelines content provided on the website were reviewed and compared to internal technical documentation of recommender systems to check for consistency and accuracy of information made available to users.

Consumption was considered in terms of the ease of understanding. This was done subjectively and objectively, using the Gunning Fog Index, Automated Readability Index, FORCAST Grade Level, and the Flesch-Kincaid Grade Level as benchmarks to provide robust and established scientific opinion as to clarity.

Further, the Flesch Reading Ease scale, CEFR Level, Lensear Write, and Dale-Chall (New) Score were used to measure readability. The use of four frameworks for each aspect was viewed by the Audit as a reasonable indicator upon which to challenge and support independently drawn subjective conclusions.

#### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

#### 6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 27.2 – Recommender System Transparency

The main parameters referred to in paragraph 1 shall explain why certain information is suggested to the recipient of the service. They shall include, at least:

- a) the criteria which are most significant in determining the information suggested to the recipient of the service;
- b) the reasons for the relative importance of those parameters.

### 1. Audit Conclusion

Audit Conclusion
<b>Positive</b>
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

The information outlined in the Recommender System Guidelines - also referenced in the Terms of Service - which describes the functioning of recommender systems, including the key criteria influencing the suggestions provided to users, was reviewed. Internal documentation was also examined to gain a better understanding of the relative importance of these parameters.

A Subject Matter Expert interview was conducted on 13 February 2025, during which technical design features, as well as testing and production strategies and governance, were reviewed. The Subject Matter



Experts demonstrated how the cookie settings influenced recommendations, including a toggle function that allows users to enable or disable recommendations. The responses provided by the Subject Matter Experts were consistent with the written attestations of the recommender system.

It was established and validated that recommendations are typically based on the metadata of the content a consumer watches, how they interacted with these videos, and similar/popular content in the same region based on views, ratings, comments, favouriting, and/or total time watched.

Further, if a user was logged in while browsing, the metadata used would be stored and built upon during the next visit, whereas a user who was not logged in would begin the session without any activity-based recommendations to begin with, and this would be repeated on their next visit regardless of metadata generated.

It was further observed that users may add information to their profile to increase the accuracy of recommendations with regard to desired content, but that this was optional and not mandated in any way.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EVX11 - RecommenderSystemGuidelines
- EV102 - [REDACTED]
- EVX03 - TermsOfService\_DE
- EVX04 - TermsOfService\_EN
- EV100 - DSA Compliance - Internal Controls Mapping - Art.5 Delegated Act
- EVX06 - PrivacyNotice
- EV53 - [REDACTED]
- EV92 - [REDACTED]
- AWI - Recommender Systems

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Information presented to users in the Recommender System Guideline section of the website, linked to from the Terms of Service, was reviewed. Internal documentation describing recommender systems parameters was also reviewed.

**5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.

## SECTION D.1 – Audit conclusion for Obligation – Article 27.3 – Recommender System Transparency

Where several options are available pursuant to paragraph 1 for recommender systems that determine the relative order of information presented to recipients of the service, providers of online platforms shall also make available a functionality that allows the recipient of the service to select and to modify at any time their preferred option. That functionality shall be directly and easily accessible from the specific section of the online platform's online interface where the information is being prioritised.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Conducting platform testing to evaluate user experience.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

Recommender system documentation was reviewed to verify the different recommender systems and the options that are made available to users, and where those are made available. This was found to be consistent with what is presented on the online interface. A Subject Matter Expert interview was held, and substantive tests were conducted to verify the recommender system options and design features described.

A Subject Matter Expert interview was conducted on 13 February 2025, during which technical design features, as well as testing and production strategies and governance, were reviewed. Subject Matter Experts demonstrated how the cookie settings influenced recommendations, including a toggle function that allows



users to enable or disable recommendations. The responses provided by the Subject Matter Experts were consistent with the written attestations of the recommender system.

In summary therefore, on the homepage for Pornhub, you have the primary option using the menu icon to toggle on or off Personalized Recommendations. If you turn off this feature, any videos previously watched is not used to influence any content recommendations. Toggling the feature back on restores this functionality. Users in the EU can also limit the cookie choice to 'essential' only, restricting cookie usage to necessary session cookies only.

### **3. Overview and description of information relied upon as audit evidence, including, as applicable:**

a. description of the type of information and its source;

- EV53 - [REDACTED]
- EVX25 - Article38\_testing
- EV100 DSA Compliance - Internal Controls Mapping - Art.5 Delegated Act
- EVX11 – RecommenderSystemGuidelines
- AWI – Recommender Systems

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### **4. Explanation of how the reasonable level of assurance was achieved:**

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Substantive testing was carried out on the consistency of the recommender system to call from the same recommendations when presented with the same circumstances, and audit samples of code were inspected for consistency with documentation and interview testimony.

**5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.

## SECTION D.1 – Audit conclusion for Obligation – Article 28.1 – Online Protection of Minors

Providers of online platforms accessible to minors shall put in place appropriate and proportionate measures to ensure a high level of privacy, safety, and security of minors, on their service.

### 1. Audit Conclusion

Audit Conclusion
<b>Negative</b>
<p>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.</p> <p>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.</p>
<p><b>RECOMMENDATION:</b></p> <p>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 <i>above</i> 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.</p> <p><i>Auditor Note:</i> 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.</p>

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.



b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

The Audited Provider currently has no dedicated privacy, safety or security measures in place specifically to protect minors. While the audit validated several general controls, these are not tailored to underage users, because the platform is explicitly designed and marketed for use by individuals above the legal age of majority. As such, when assessing the appropriateness and proportionality of these measures, it was important to consider the clear designation of the platform as adult-only, with explicit labelling and purpose.

It was also of material note that the platform affords all users the ability to remain totally anonymous. This provides the consumer with the direct ability to retain and manage their own privacy and security, but similarly increases the challenge of safety specifically for unidentified minors.

The platform incorporates robust parental control mechanisms through the use of RTA (Restricted to Adults) labelling, supported by the Association of Sites Advocating Child Protection (ASACP). This industry-standard labelling enables parental control tools to block access to adult content effectively — provided such controls are properly configured on the user's device.

The Pornhub platform relies primarily on a self-attestation age gate, whereby users are asked to confirm their age via a simple click-through mechanism. This approach is not considered a strong or effective standalone control, which would be the case if parental controls have not been activated or have been bypassed. Specifically, in the absence of functioning parental controls, there remains a risk that minors could misrepresent their age and access inappropriate content.

Protecting minors in online environments requires a combination of technical, legal and policy measures. Recognising the importance of this obligation, particularly in the context of an adult-specific platform, the Audit assessed whether existing measures deliver a reasonable level of protection for minors.

#### Privacy

- Age-Appropriate Privacy Settings, Right of Erasure, and Targeted Advertising/Tracking  
The platform allows complete anonymity, which prevents tracking and renders “right to be forgotten” considerations irrelevant.
- Data Minimization and Parental Consent  
Anonymity also mitigates data collection risks but limits parental consent mechanisms. The RTA labelling thus serves as a preventive alternative, compensating the need for consent.

#### Safety

- Age Verification and Access Controls  
Reliance on self-attestation is weak. However, RTA-based controls can prevent access if properly configured.
- Content Moderation and Filtering  
Content moderation is well attested in several areas of this report, notably in relation to Article 16. Human and technical moderation systems are in place and operating effectively, as evidenced throughout the audit.

- **Safe Communication Features**  
No direct messaging or media-sharing functions are available on the platform. User anonymity further reduces exposure to peer interaction risks.

#### Security

- **User-Friendly Reporting and Emergency Escalation**  
The platform includes a Notice and Action mechanism, enabling any user to report harmful or illegal content swiftly.

#### Conclusion

While opportunities exist to strengthen controls, particularly in the absence of parental intervention, the Audit concludes that the current measures are proportionate to the platform's adult-only purpose. Nonetheless, refinements such as enhanced gating or age verification tools could further mitigate scenarios where parental safeguards are not used. Taking into consideration that there is no accepted baseline or standard at this time, until more robust controls are in place to mitigate the risk of minors accessing the service, the Audit cannot consider this obligation to be appropriately met.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

#### a. description of the type of information and its source;

- EV92 - [REDACTED]
- [REDACTED]
- EV49 - [REDACTED]
- EVX24 - Article28\_testing
- EV61 - RFI235a - [REDACTED]
- EV62 - RFI235a - [REDACTED]
- EV63 - RFI235a - [REDACTED]
- EV64 - [REDACTED]
- EV93 - DPIA\_Yoti Data Protection Impact Assessment
- EV100 - DSA Compliance - Internal Controls Mapping - Art.5 Delegated Act
- EV19 - Aylo - EC - RFI - 171024 - FINAL CONFIDENTIAL
- EV52 - [REDACTED]
- EVX02 - CSAMPolicy
- EVX03 - TermsOfService\_DE
- EVX04 - TermsOfService\_EN
- AWI - Articles 21, 28 and 40 and Transparency Report
- AWI - Risk Assessment and Mitigations

#### b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

#### c. the period the evidence refers to;

21 April 2024 to 20 April 2025

#### d. any other relevant information and metadata.

Not Applicable

#### 4. Explanation of how the reasonable level of assurance was achieved:

Evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Various samples of evidence were analysed and considered with regard to meeting the requirements of this obligation and a number of Subject Matter Expert discussions were held with senior representatives who presented research and reasoning for the controls in place being appropriate and proportionate.

Further discussions around control effectiveness were held with Subject Matter Experts and senior representatives of the Audited Provider, where the progress of the DSA Working Group on Age Assurance was also considered.

Despite recognising the effort and intent of the Audited Provider to apply proportionate controls however, it was not possible to achieve a reasonable level of assurance on this obligation.

#### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

#### 6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 28.2 – Online Protection of Minors

Providers of online platforms shall not present advertisements on their interface based on profiling as defined in Article 4, point (4), of Regulation (EU) 2016/679 using personal data of the recipient of the service when they are aware with reasonable certainty that the recipient of the service is a minor.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

This Audit is satisfied that the Audited Provider does not collect or use special categories of personal data in order to target advertisements. Consequentially, regardless of whether a consumer is an unauthorised consumer of the platform or not, this requirement is met by default.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- [REDACTED]
- EV102 – [REDACTED]
- AWI – Advertising

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Given the simplicity of compliance on this online platform, achieving a high level of assurance was straightforward.

### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 34.1 – Risk Assessment

Providers of very large online platforms and of very large online search engines shall diligently identify, analyse and assess any systemic risks in the Union stemming from the design or functioning of their service and its related systems, including algorithmic systems, or from the use made of their services.

They shall carry out the risk assessments by the date of application referred to in Article 33(6), second subparagraph, and at least once every year thereafter, and in any event prior to deploying functionalities that are likely to have a critical impact on the risks identified pursuant to this Article. This risk assessment shall be specific to their services and proportionate to the systemic risks, taking into consideration their severity and probability, and shall include the following systemic risks:

- (a) the dissemination of illegal content through their services;
- (b) any actual or foreseeable negative effects for the exercise of fundamental rights, in particular the fundamental rights to human dignity enshrined in Article 1 of the Charter, to respect for private and family life enshrined in Article 7 of the Charter, to the protection of personal data enshrined in Article 8 of the Charter, to freedom of expression and information, including the freedom and pluralism of the media, enshrined in Article 11 of the Charter, to non-discrimination enshrined in Article 21 of the Charter, to respect for the rights of the child enshrined in Article 24 of the Charter and to a high-level of consumer protection enshrined in Article 38 of the Charter;
- (c) any actual or foreseeable negative effects on civic discourse and electoral processes, and public security;
- (d) any actual or foreseeable negative effects in relation to gender-based violence, the protection of public health and minors and serious negative consequences to the person's physical and mental well-being.

### 1. Audit Conclusion

Audit Conclusion
<b>Positive with Comments</b>
<p>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:</p> <p>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.</p> <p>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.</p>
<p><b>RECOMMENDATION:</b> 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.</p>

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

**b. Description, explanation and justification of any changes to the audit procedures during the audit:**

No changes were made to the agreed audit methodology for this obligation during the Audit.

**c. Results of the audit procedures, including any test and substantive analytical procedures:**

The top-level Risk Assessment document, namely the "Report on the results of the risk assessment for Pornhub.com pursuant to Article 34 EU Digital Services Act" and the accompanying "Summary of the most relevant factors considered in the risk assessment for Pornhub.com pursuant to Article 34 EU Digital Services Act", both dated April 2024, were considered as the primary artefacts to summarise the risk environment, assessment methodology, and assessment outcomes.

Many discussions were held that focused, included or considered risk through the course of this Audit, but a formal Subject Matter Expert interview was held on 12 February 2025 where the methodology, approach and sustainability of these requirements was discussed in detail. The Audited Provider demonstrated a deep and well-embedded approach to risk and had extensive research available to substantiate the decisions they had made around controls and tolerance levels. The methodology was considered, and the following observations made:

In considering the related aspects of this activity, the auditing organisation broadly considered the risk assessment process through 3 lenses.

- Risk Identification (including articulation and relevance)
- Risk Substantiation (including data validation and qualitative analysis)
- Risk Registration (including maintenance)

**Risk Identification**

The Risk Assessment, while offering limited explanatory detail, followed a widely accepted industry format: a 5-by-5 matrix which generates a risk rating that is a product of Severity and Probability. This approach is popular due to its flexibility, logic, consistency and repeatability.

The structure of the Risk Assessment aligned with the Commission's guidelines, with each risk evaluated for Severity and Probability, followed by detailed mitigation analysis. Historical data and past incidents informed many of the risk evaluations and were appropriately linked to the mitigation strategies. This is particularly relevant given that the accompanying Transparency Report shows that most of the listed risks have materialised and been recorded or discovered during the reporting periods.

Each risk was summarised clearly, and the breakdown of Severity considered not only the inherent risk but also the potential to mitigate or reverse harm should the risk materialise.

It was noted that no additional risks had been appended to the original list. While this may have excluded some non-standard risks that could have been identified through sector-specific expertise, this was viewed as a detail worthy of observation rather than as a material omission.

Similarly, both the Risk Assessment and Transparency Report would benefit from a glossary or supporting documentation to clarify industry-specific or proprietary terminology and further enhance the accessibility of what is otherwise a well-structured and coherent assessment.

### **Risk Substantiation**

Where public data is used to support the risk analysis or proposed mitigation measures, it is clearly referenced within the document via hyperlinks. This approach provides a strong foundation for transparency, effectiveness and ongoing risk evaluation. However, the same clarity is not consistently applied to proprietary data. Where possible, proprietary sources - if public - could have been explicitly named or cited, enhancing traceability. In some instances, such as the section on CSAM, proprietary data was used effectively to illustrate scale and frequency, though broader consistency would be beneficial.

Each risk is assessed using Severity and Probability, which allows for dynamic, real-time reassessment as the platform's risk profile evolves. However, while this enables responsiveness, the assessment does not include measures of effectiveness for each mitigation. Nor does it indicate which risks may escalate most rapidly. This is not a critical shortcoming, but rather an opportunity to strengthen an already solid risk framework by incorporating indicators that highlight the speed and urgency of potential risk onset.

### **Risk Registration**

Pornhub did not provide a standalone Risk Register, having instead integrated acceptance statements directly within the risk assessment. These statements appear on the first page of each risk item, accompanied by a brief rationale.

However, the assessment did not include the underlying calculation used to determine acceptability. Without this, and without the corresponding trace values, it is difficult to assess when a potential risk escalates into an issue requiring immediate action, or to establish clear thresholds that would trigger alerts for emerging risk events.

Further, the probability ratings - which drive the inherent risk values and overall risk rating - are not always defined explicitly. This may introduce trace levels of variance or inconsistency, undermine mitigation measures, or under-inform decisions on the specific risk(s) being treated.

## **3. Overview and description of information relied upon as audit evidence, including, as applicable:**

### **a. description of the type of information and its source;**

- EV03 - Aylo - DSA - Risk Assessment April 2024 - FINAL
- [REDACTED]
- EV53 - [REDACTED]
- AWI – Risk Assessment and Mitigation

### **b. the period(s) when the evidence was collected;**

See Annex for source date of each evidence collection



c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

#### **4. Explanation of how the reasonable level of assurance was achieved:**

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in the identification, maintenance and management of risk.

Specific Subject Matter Expert interviews were held with senior representatives at the Audited Provider to understand, challenge, and interrogate the risk assessment content and the generation methodology, particularly on 12<sup>th</sup> February 2025 where the methodology, approach and sustainability of these requirements was discussed in detail.

#### **5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

#### **6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.

## SECTION D.1 – Audit conclusion for Obligation – Article 34.2 – Risk Assessment

When conducting risk assessments, providers of very large online platforms and of very large online search engines shall take into account, in particular, whether and how the following factors influence any of the systemic risks referred to in paragraph 1:

- (a) the design of their recommender systems and any other relevant algorithmic system;
- (b) their content moderation systems;
- (c) the applicable terms and conditions and their enforcement;
- (d) systems for selecting and presenting advertisements;
- (e) data related practices of the provider.

The assessments shall also analyse whether and how the risks pursuant to paragraph 1 are influenced by intentional manipulation of their service, including by inauthentic use or automated exploitation of the service, as well as the amplification and potentially rapid and wide dissemination of illegal content and of information that is incompatible with their terms and conditions.

The assessment shall take into account specific regional or linguistic aspects, including when specific to a Member State.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

The Audited Provider has considered many of the sub-requirements of this obligation directly, and all of them in the sum of the parts, choosing to adopt a structure that aligns with the structure of the Act in this regard. It was noted that on two occasions, the assessment of risk and the mitigation applied was adjusted to suit the specific nature of the platform, in that it is visual rather than textual.

On Article 34.2(f) many of the potential risk outcomes are already reduced through the application of other requirements in Article 34.2, although the requirement itself was not ignored, and on 34.2(g) it was again noted that the provision of content on that platform surface was largely agnostic of language.

Risk reduction was therefore focused on graphical detection and mitigation in these areas, although written linguistic capabilities were still retained for communication with users and content creators.

Of particular focus for substantive analysis was the methodology and the techniques employed in content moderation, under Article 34.2(b). Several interviews were held with different content moderators - representing analyst and management functions - to understand how existing and new content is moderated in a way that is effective and that supports risk reduction.

The inspection and consideration of risk effectiveness was largely informed through a broad and deep array of academic papers and dialogue with subject experts and other industry sources of information. Regular engagement with Non-Government Organisations on how to improve detection and other control information further substantiates the Audited Provider's ability to opine on which way(s) to best reduce risk in each considered area.

### **3. Overview and description of information relied upon as audit evidence, including, as applicable:**

a. description of the type of information and its source;

- EV04 - Data Protection Impact Assessment - [REDACTED] - June 202\_3070803\_1
- EV05 - Data Protection Impact Assessment - Spectrum AI Moder\_3071722\_1
- EV06 - Data Protection Impact Assessment - YOTI - June 2024
- [REDACTED]
- EV35 - RFI1.48.b\_ [REDACTED]
- AWI – Risk Assessment and Mitigation

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025



d. any other relevant information and metadata.

Not Applicable

#### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Specific Subject Matter Expert interviews were held with senior representatives at the Audited Provider to understand, challenge, and interrogate the risk assessment content and the generation methodology.

#### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

#### 6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.

## SECTION D.1 – Audit conclusion for Obligation – Article 34.3 – Risk Assessment

Providers of very large online platforms and of very large online search engines shall preserve the supporting documents of the risk assessments for at least three years after the performance of risk assessments, and shall, upon request, communicate them to the Commission and to the Digital Services Coordinator of establishment.

### 1. Audit Conclusion

Audit Conclusion
<b>Positive</b>
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

Much of the material relied upon to support the Risk Assessment is referenced directly from the content itself.

Where this material is external to the Audited Provider, it is not typically downloaded and archived but is summarised and, in some areas, quoted from directly, providing a continuous record. Where material is internal, archived versions are available.

The Audited Provider has acknowledged their commitment to this obligation and demonstrated compliance.



### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;
- EV14 - Risk assessment email sent to EC 20 April 24
  - EV15 - Screenshot of internal system for preservation of risk assessments
  - EV53 - [REDACTED]
  - AWI – Risk Assessment and Mitigation
- b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

- c. the period the evidence refers to;

21 April 2024 to 20 April 2025

- d. any other relevant information and metadata.

Not Applicable

### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Specific Subject Matter Expert interviews were held with senior representatives at the Audited Provider to review and validate the existence of historic supporting information.

### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	



**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.

## SECTION D.1 – Audit conclusion for Obligation – Article 35.1 – Mitigation of Risks

Providers of very large online platforms and of very large online search engines shall put in place reasonable, proportionate and effective mitigation measures, tailored to the specific systemic risks identified pursuant to Article 34, with particular consideration to the impacts of such measures on fundamental rights. Such measures may include, where applicable:

- (a) adapting the design, features or functioning of their services, including their online interfaces;
- (b) adapting their terms and conditions and their enforcement;
- (c) adapting content moderation processes, including the speed and quality of processing notices related to specific types of illegal content and, where appropriate, the expeditious removal of, or the disabling of access to, the content notified, in particular in respect of illegal hate speech or cyber violence, as well as adapting any relevant decision-making processes and dedicated resources for content moderation;
- (d) testing and adapting their algorithmic systems, including their recommender systems;
- (e) adapting their advertising systems and adopting targeted measures aimed at limiting or adjusting the presentation of advertisements in association with the service they provide;
- (f) reinforcing the internal processes, resources, testing, documentation, or supervision of any of their activities in particular as regards detection of systemic risk;
- (g) initiating or adjusting cooperation with trusted flaggers in accordance with Article 22 and the implementation of the decisions of out-of-court dispute settlement bodies pursuant to Article 21;
- (h) initiating or adjusting cooperation with other providers of online platforms or of online search engines through the codes of conduct and the crisis protocols referred to in Articles 45 and 48 respectively;
- (i) taking awareness-raising measures and adapting their online interface in order to give recipients of the service more information;
- (j) taking targeted measures to protect the rights of the child, including age verification and parental control tools, tools aimed at helping minors signal abuse or obtain support, as appropriate;
- (k) ensuring that an item of information, whether it constitutes a generated or manipulated image, audio or video that appreciably resembles existing persons, objects, places or other entities or events and falsely appears to a person to be authentic or truthful is distinguishable through prominent markings when presented on their online interfaces, and, in addition, providing an easy to use functionality which enables recipients of the service to indicate such information.

### 1. Audit Conclusion

Audit Conclusion
<b>Positive with Comments</b>
<p>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.</p> <p>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.</p> <p>The Audited Provider must consider implementing more effective age verification measures - recognising the need 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.</p>

#### 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.

## 2. Audit Procedures and their results

### a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

### b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

### c. Results of the audit procedures, including any test and substantive analytical procedures:

Of the ten elements assessed under this obligation, the Audit determined that eight were in compliance, one was non-compliant, and one could not be audited due to the inapplicability of the underlying conditions. The detailed findings are as follows:

- a. No changes to the service's interface design, features or functioning were recorded during the Audited Period.
- b. No updates were made to the Terms and Conditions during the Audited Period. However, discussions took place regarding the capability to deliver such notifications.
- c. The Audited Provider presented a substantial set of metrics used to monitor the effectiveness and ongoing performance of the relevant activities. These metrics support an internal layer of quality assurance.



- d. An audit trail detailing changes to the recommender system and their underlying rationale was provided. Subject Matter Interviews further explained testing methodologies and the rollout procedures for new features, demonstrating structured change management.
- e. Advertising content is subject to specific management protocols tailored to the platform. A dedicated team oversees advertising content, supported by both manual moderation and automated controls, such as detection of mismatched landing pages, to enhance consistency and reliability.
- f. The Risk Assessment outlines actions taken to strengthen controls addressing systemic risks. While a range of technical measures is described in detail, the absence of indicators assessing their effectiveness was noted. This is identified as an area for improvement rather than a basis for non-compliance, as no shortcoming was found relating to the explicit obligation.
- g. Processes are in place for cooperation with Trusted Flaggers and the Out-of-Court dispute resolution mechanism, though the latter has not yet been invoked. Evidence of ongoing engagement with Trusted Flaggers – a program that predates this regulation – is supported by the involvement of senior representatives at the Audited Provider.
- h. This requirement was deemed inapplicable during the Audited Period, and no assessment could be made. No indications of potential non-compliance were observed.
- i. The Audited Provider has undertaken extensive research and analysis activities, including public-facing outputs. The Risk Assessment references several external research efforts that have informed design decisions and feature development.
- j. The Audited Provider has adopted a comprehensive, industry-recognised parental control framework. However, no specific mechanisms are in place to verify user age. While age assurance remains an unresolved, sector-wide issue still under discussion with the Commission, the absence of verification means the Provider cannot confirm whether minors use the platform, nor estimate their presence with any reliability. Furthermore, challenges remain on measuring the efficacy of mitigation measures applied.

Although the platform is intended for use exclusively by individuals above the age of majority – and is labelled accordingly – the lack of supporting metrics precludes validation of age assurance effectiveness, and it is not possible to provide a reasonable level of assurance on applied mitigation.

The Audited Provider demonstrated evidence of active public participation, including through their consultation response to the Commission on this sub-article, toward seeking a more effective and safer environment for minors online, which would involve participation from device manufacturers.

- k. The Provider demonstrated a comprehensive suite of technical tools to support moderation activities, including specific measures to detect and mitigate deepfakes. A default policy of removal, rather than marking, further reduces the risk of non-compliance. Substantive test searches conducted as part of the audit confirmed operational alignment with this requirement.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV158 - Info to FTI - 20 March 25 - Answers to outstanding questions
- EV03 - Aylo - DSA - Risk Assessment April 2024 - FINAL
- [REDACTED]
- EV29 - RFI1.33.c\_ [REDACTED]
- EV30 - RFI1.33.d and RFI1.33.f\_ [REDACTED]
- EV31 - RFI1.36.
- EV32 - RFI1.36.c\_ [REDACTED]
- EV33 - RFI1.36.c\_ [REDACTED]
- EV61 - RFI235a - [REDACTED]
- EV62 - RFI235a - [REDACTED]
- EV63 - RFI235a - [REDACTED]
- EV18 - Info to FTI - 20 March 25
- EV53 - [REDACTED]
- EV92 - [REDACTED]
- EVX01 - ContentRemovalRequest
- EVX02 - CSAMPolicy
- EV39 - RFI1.33.b\_Automated Scans
- EVX08 - TrafficjunkyRulesRegulations
- AWI – Risk Assessment and Mitigations

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Through a series of objective questions, written and discussed with Subject Matter Experts, this Audit sought assurance as to how the Audited Provider assesses, manages, and assures the effectiveness of mitigation techniques.

Through several interviews with Subject Matter Experts, discussions were held on metrics, performance monitoring and control effectiveness, to understand how the Audited Provider generates and utilises this

data to ensure proper control performance. While most areas demonstrated comprehensive coverage, some aspects - particularly those less operational or tactical in nature - would benefit from enhanced analysis or monitoring.

Information was shared transparently, and processes discussed with operational and management representatives, whereby reasonable assurance was reached.

**5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 36.1 – Crisis Response Mechanism

Where a crisis occurs, the Commission, acting upon a recommendation of the Board may adopt a decision, requiring one or more providers of very large online platforms or of very large online search engines to take one or more of the following actions:

- (a) assess whether, and if so to what extent and how, the functioning and use of their services significantly contribute to a serious threat as referred to in paragraph 2, or are likely to do so;
- (b) identify and apply specific, effective and proportionate measures, such as any of those provided for in Article 35(1) or Article 48(2), to prevent, eliminate or limit any such contribution to the serious threat identified pursuant to point (a) of this paragraph;
- (c) report to the Commission by a certain date or at regular intervals specified in the decision, on the assessments referred to in point (a), on the precise content, implementation and qualitative and quantitative impact of the specific measures taken pursuant to point (b) and on any other issue related to those assessments or those measures, as specified in the decision.

When identifying and applying measures pursuant to point (b) of this paragraph, the service provider or providers shall take due account of the gravity of the serious threat referred to in paragraph 2, of the urgency of the measures and of the actual or potential implications for the rights and legitimate interests of all parties concerned, including the possible failure of the measures to respect the fundamental rights enshrined in the Charter.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

**c. Results of the audit procedures, including any test and substantive analytical procedures:**

The Audited Provider has an established and tested crisis protocol.

The Crisis Management Plan includes the Audited Provider assessing whether, and to what extent, the functioning and use of their services contributes to a serious threat/crisis when declared by the EC.

The Plan states that the Audited Provider will identify and apply specific, effective, and proportionate measures to prevent, eliminate, or limit any such contribution to the serious threat or crisis. This includes a process where the implementation of mitigation measures typically requires internal approval.

The Crisis Manager will communicate directly with the Head of Compliance, who will maintain consistent and constant communication with the Digital Services Coordinator during a crisis.

The Plan further states that when assessing mitigation measures, the gravity of the threat, the urgency of the measures, and of the actual or potential implications for the rights and legitimate interests, including failure of measures in respect of the fundamental rights, shall all be considered.

### **3. Overview and description of information relied upon as audit evidence, including, as applicable:**

**a. description of the type of information and its source;**

- EV16 - [REDACTED]
- EV17 - DSA Crisis Management Protocol - Dec 2024 - Redacted
- EV53 - [REDACTED]

**b. the period(s) when the evidence was collected;**

See Annex for source date of each evidence collection

**c. the period the evidence refers to;**

21 April 2024 to 20 April 2025

**d. any other relevant information and metadata.**

Not Applicable

### **4. Explanation of how the reasonable level of assurance was achieved:**

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Substantial material evidence was produced to provide assurance on this obligation.

**5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 38.1 – Recommender Systems

In addition to the requirements set out in Article 27, providers of very large online platforms and of very large online search engines that use recommender systems shall provide at least one option for each of their recommender systems which is not based on profiling as defined in Article 4, point (4), of Regulation (EU) 2016/679.

### 1. Audit Conclusion

Audit Conclusion
<b>Positive</b>
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Conducting platform testing to evaluate user experience.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

On visiting the site and establishing a new session, the Audited Provider presents a cookie choice to users. When the users select 'essential cookies only', they will be presented with content which does not utilise profiling to suggest content and ads to users. Substantive testing using a dedicated technology platform and random profiles and data sets confirmed this behaviour.

If consenting to cookie usage when prompted, users have the option using the menu to toggle on or off personalized recommendations at any point on the homepage. If choosing to turn off this feature, any videos previously watched are not used to influence any content recommendations. Toggling the feature back on

restores this functionality. Substantive testing using a dedicated technology platform and random profiles and data sets again confirmed that no recommendations are presented when this feature is turned off.

A Subject Matter Expert interview was conducted on 13 February 2025, during which technical design features, as well as testing and production strategies and governance, were reviewed. Subject Matter Experts demonstrated how the cookie settings influenced recommendations, including the toggle function for recommendations. The responses provided by the Subject Matter Experts were consistent with the written attestations of the recommender system.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV92 - [REDACTED]
- EV23 - RFI1.28.a. and 1.28b (Art 25)
- EVX25 - Article38\_testing
- EV70 - [REDACTED]
- EV53 - [REDACTED]
- EV02 - Recommender System Guidelines
- EVX11 - RecommenderSystemGuidelines
- EVX09 – TrafficjunkyPrivacyNotice
- AWI – Recommender Systems

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

The Audit conducted review of internal and publicly available technical documentation which described the recommender systems and the options available to the user to customise their platform experience. A Subject Matter Expert interview was held to walk through the recommender system options and validate understanding.

**5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 39.1 – Online Advertising Transparency

Providers of very large online platforms or of very large online search engines that present advertisements on their online interfaces shall compile and make publicly available in a specific section of their online interface, through a searchable and reliable tool that allows multicriteria queries and through application programming interfaces, a repository containing the information referred to in paragraph 2, for the entire period during which they present an advertisement and until one year after the advertisement was presented for the last time on their online interfaces. They shall ensure that the repository does not contain any personal data of the recipients of the service to whom the advertisement was or could have been presented, and shall make reasonable efforts to ensure that the information is accurate and complete.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Conducting platform testing to evaluate user experience.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

There is an Advertisement Repository which is publicly accessible. It allows users to search for advertisements run on the site, and is searchable by country, date, and advertiser. The Repository is not directly hosted on the platform itself but is on a separate platform owned and operated by the Audited Provider that is directly linked from the platform, but this did not affect functionality.

There is an Application Programming Interface (API) available upon request, which was functionally tested. Substantive testing further confirmed that the Repository does not contain any personal data of the service recipients, and that the information provided is accurate and complete.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV53 - [REDACTED]
- EVX12 - Ad Repository \_ TrafficJunky
- EV25 - RFI1.30.a (technical)
- EVX26 - Article39\_testing
- EV92 - [REDACTED]
- EV100 DSA Compliance - Internal Controls Mapping - Art.5 Delegated Act
- EV36 - RFI1.57.d&e
- EV37 - RFI1.57.f
- EVX31 - EU\_DSA\_PH
- AWI – Advertising

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### 4. Explanation of how the reasonable level of assurance was achieved:

The Obligation was considered from the perspective of existence, content, ease of consumption and understanding, and data accuracy controls.

Existence was defined by the presence of a front-end search tool to query advertisement data and the ability to query the data using an API. To receive a reasonable level of assurance, the audit involved independently reviewing the front-end ad repository search tool and the internal documentation provided by the Audited Provider.

Ease of consumption and understanding was considered by reviewing publicly available documentation, independently testing and reviewing the tool to test for ease of use and understanding, clarity of any existing documentation and the outputs of the tool.

Interviews were held and written questions were submitted on the subject of data accuracy controls and how they ensure that these are up to date and accurate. Where additional detail or follow ups were required, this was submitted in writing or discussed in Subject Matter Expert interviews.

**5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 39.2 – Online Advertising Transparency

The repository shall include at least all of the following information:

- (a) the content of the advertisement, including the name of the product, service or brand and the subject matter of the advertisement;
- (b) the natural or legal person on whose behalf the advertisement is presented;
- (c) the natural or legal person who paid for the advertisement, if that person is different from the person referred to in point (b);
- (d) the period during which the advertisement was presented;
- (e) whether the advertisement was intended to be presented specifically to one or more particular groups of recipients of the service and if so, the main parameters used for that purpose including where applicable the main parameters used to exclude one or more of such particular groups;
- (f) the commercial communications published on the very large online platforms and identified pursuant to Article 26(2);
- (g) the total number of recipients of the service reached and, where applicable, aggregate numbers broken down by Member State for the group or groups of recipients that the advertisement specifically targeted.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of question-and-answer responses.
- Conducting platform testing to evaluate user experience.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

For the seven elements in this obligation, this Audit was able to substantiate that all seven comply. The full list of observations are:

- a. The Audited Provider's repository contains the content of the advertisement, including the name of the brand and the subject matter.
- b. The output from the searchable tool includes the advertiser's name.
- c. The name of the entity that funded the advertisement is included in the output from the searchable tool. Because of the nature of the dedicated team that manages advertisements on Pornhub, advertisements are often provided by an affiliate party (TrafficJunky) who, in turn, receive payment from the advertiser. This is an operational arrangement and does not obfuscate the required data from view.
- d. The output from the ad repository search tool includes the start and end date of the period during which the advert was on the site.
- e. The output includes the main parameters used for targeting particular groups or of the individual.
- f. The repository contains a link to a page on the platform which contains information on commercial communications (sponsored content) that can be viewed directly.
- g. The total number of users that the ad has reached is recorded in the output from the ad repository search tool. The repository contains the number of interactions (which is how many recipients viewed the advertisement on their feed). When creating a search in the repository, the Country field is mandatory. As such it was logically derived that the figures shown in the repository are broken down per Member State.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;

- EV53 - [REDACTED]
- EVX26 - Article39\_testing
- EV92 - [REDACTED]

- b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

- c. the period the evidence refers to;

21 April 2024 to 20 April 2025

- d. any other relevant information and metadata.

Not Applicable

#### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Testing for this article involved conducting interviews with relevant Subject Matter Experts and reviewing the functionality, content and operation of the search tool. Additionally, the process included examining publicly available information and cross-referencing content from the main website with the ad repository.

#### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

#### 6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 39.3 – Online Advertising Transparency

As regards paragraph 2 [39.2], points (a), (b) and (c), where a provider of very large online platform or of very large online search engine has removed or disabled access to a specific advertisement based on alleged illegality or incompatibility with its terms and conditions, the repository shall not include the information referred to in those points. In such case, the repository shall include, for the specific advertisement concerned, the information referred to in Article 17(3), points (a) to (e), or Article 9(2), point (a)(i), as applicable.

### 1. Audit Conclusion

Audit Conclusion
<b>Positive</b>
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of question-and-answer responses.
- Conducting platform testing to evaluate user experience.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

The search functionality within the repository contains a checkbox which allows for the specific searching of advertisements which have been removed. The content itself is not shown, and a reason for removal is stated.

The requirements of this obligation are met with the inclusion of the details in Article 17.3(a-e).

Where the content was deemed illegal and removed, this is stated in the information presented, complying with Article 9.2(a)(i) which states that reference to the legal basis under Union or national law for the order should be present.

**3. Overview and description of information relied upon as audit evidence, including, as applicable:**

a. description of the type of information and its source;

- EVX26 - Article39\_testing
- EV53 - [REDACTED]
- EV38 - RFI1.57.j
- AWI – Advertising

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

**4. Explanation of how the reasonable level of assurance was achieved:**

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Testing for this article involved conducting interviews with relevant Subject Matter Experts and reviewing the functionality, content and operation of the search tool. Additionally, the process included examining publicly available information and cross-referencing content from the main website with the ad repository.

**5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 40.1 – Data Access and Scrutiny

Providers of very large online platforms or of very large online search engines shall provide the Digital Services Coordinator of establishment or the Commission, at their reasoned request and within a reasonable period specified in that request, access to data that are necessary to monitor and assess compliance with this Regulation.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

It was confirmed via a written attestation upon receipt of a request, the Audited Provider will respond to Digital Services Coordinator and/or the Commission requests as necessary in the same manner as it responds to other Requests for Information under the DSA, but with direct input and oversight of the Head of Compliance.

A documented process was provided for this obligation and prior requests from the Commission were inspected and verified, being jointly serviced by the Head of Compliance and the Senior Director of Trust and Safety.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV58 - RFI2.24.b - Process to service a DSA request
- EV149 - Art40 - Data Access requirements - VLOP (PH) (1)
- EV92 - [REDACTED]
- EV53 - [REDACTED]
- AWI – Articles 21, 28 and 40 and Transparency Report

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Evidence was provided to support the attestations made and provided reasonable assurance of compliance.

### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 40.3 – Data Access and Scrutiny

For the purposes of paragraph 1 [40.1], providers of very large online platforms or of very large online search engines shall, at the request of either the Digital Service Coordinator of establishment or of the Commission, explain the design, the logic, the functioning and the testing of their algorithmic systems, including their recommender systems.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

It was confirmed via a written attestation upon receipt of a request, the Audited Provider will respond to Digital Services Coordinator and/or the Commission requests as necessary in the same manner as it responds to other Requests for Information under the DSA, but with direct input and oversight of the Head of Compliance.

A prior request from the Commission was provided as evidence for this obligation, sent 4<sup>th</sup> July 2024, where, specifically on pages 77 and 78, the Audited Provider shared information relating to the recommender system as requested, and provided a link to further external resources on the same.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV02 - Recommender System Guidelines
- EV60 - RFI2.27.a [REDACTED]
- EV53 - [REDACTED]
- [REDACTED]
- AWI – Articles 21, 28 and 40 and Transparency Report

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Evidence was provided to support the attestations made and provided reasonable assurance of compliance.

### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 40.4 – Data Access and Scrutiny

Upon a reasoned request from the Digital Services Coordinator of establishment, providers of very large online platforms or of very large online search engines shall, within a reasonable period, as specified in the request, provide access to data to vetted researchers who meet the requirements in paragraph 8 of this Article, for the sole purpose of conducting research that contributes to the detection, identification and understanding of systemic risks in the Union, as set out pursuant to Article 34(1), and to the assessment of the adequacy, efficiency and impacts of the risk mitigation measures pursuant to Article 35.

### 1. Audit Conclusion

Audit Conclusion
<b>Positive</b>
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

It was confirmed via a written attestation upon receipt of a request, the Audited Provider will respond to Digital Services Coordinator and/or the Commission requests as necessary in the same manner as it responds to other Requests for Information under the DSA, but with direct input and oversight of the Senior Director of Trust and Safety Regulations and Partnerships.

Given that a request from the Digital Services Coordinator of establishment or the Commission has not yet been made, no evidence of access being granted was available.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV58 - RFI2.24.b - Process to service a DSA request
- EV149 - Art 40 – Data Access requirements – VLOP (PH) (1)
- EV53 - [REDACTED]
- [REDACTED]
- AWI – Articles 21, 28 and 40 and Transparency Report

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Evidence was provided to support the attestations made and provided reasonable assurance of compliance.

### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
No documented evidence was provided to support compliance with this obligation.	A request from the Digital Services Coordinator or the Commission has not yet been made

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 40.5 – Data Access and Scrutiny

Within 15 days following receipt of a request as referred to in paragraph 4, providers of very large online platforms or of very large online search engines may request the Digital Services Coordinator of establishment, to amend the request, where they consider that they are unable to give access to the data requested because one of following two reasons:

- (a) they do not have access to the data;
- (b) giving access to the data will lead to significant vulnerabilities in the security of their service or the protection of confidential information, in particular trade secrets.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

It was confirmed via a written attestation upon receipt of a request, the Audited Provider will respond to Digital Services Coordinator and/or the Commission requests as necessary in the same manner as it responds to other Requests for Information under the DSA, but with direct input and oversight of the Senior Director of Trust and Safety Regulations and Partnerships.

A request from the Digital Services Coordinator of establishment or the Commission has not yet been made, so no documented evidence was available for this obligation. Evidence was subsequently sought of the capability and intention to comply, which was verified.

**3. Overview and description of information relied upon as audit evidence, including, as applicable:**

- a. description of the type of information and its source;
  - EV149 - Art 40 – Data Access requirements – VLOP (PH) (1)
  - EV53 - [REDACTED]
  - [REDACTED]
  - AWI – Articles 21, 28 and 40 and Transparency Report

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

**4. Explanation of how the reasonable level of assurance was achieved:**

Initial information was gathered through written confirmation, review of internal documents and information, and interviews with Subject Matter Experts.

Evidence of the capability and intention to comply was provided to support the attestations made and provide a reasonable assurance of future compliance.

**5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
No documented evidence was provided to support compliance with this obligation.	A request from the Digital Services Coordinator or the Commission has not yet been made

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 40.6 – Data Access and Scrutiny

Requests for amendment pursuant to paragraph 5 shall contain proposals for one or more alternative means through which access may be provided to the requested data or other data which are appropriate and sufficient for the purpose of the request.

The Digital Services Coordinator of establishment shall decide on the request for amendment within 15 days and communicate to the provider of the very large online platform or of the very large online search engine its decision and, where relevant, the amended request and the new period to comply with the request.

### 1. Audit Conclusion

Audit Conclusion
<b>Positive</b>
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

It was confirmed via a written attestation upon receipt of a request, the Audited Provider will respond to Digital Services Coordinator and/or the Commission requests as necessary in the same manner as it responds to other Requests for Information under the DSA, but with direct input and oversight of the Senior Director of Trust and Safety Regulations and Partnerships.

Given that a request from the Digital Services Coordinator of establishment or the Commission has not yet been made, no evidence of access being amended was available.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV92 - [REDACTED]
- EV149 - Art 40 – Data Access requirements – VLOP (PH) (1)
- EV53 - [REDACTED]
- AWI – Articles 21, 28 and 40 and Transparency Report

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Evidence was provided to support the attestations made and provided reasonable assurance of compliance.

### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
No documented evidence was provided to support compliance with this obligation.	A request from the Digital Services Coordinator or the Commission has not yet been made

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 40.7 – Data Access and Scrutiny

Providers of very large online platforms or of very large online search engines shall facilitate and provide access to data pursuant to paragraphs 1 and 4 through appropriate interfaces specified in the request, including online databases or application programming interfaces.

### 1. Audit Conclusion

Audit Conclusion
<b>Positive</b>
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

It was confirmed via a written attestation upon receipt of a request, the Audited Provider will respond to Digital Services Coordinator and/or the Commission requests as necessary in the same manner as it responds to other Requests for Information under the DSA, but with direct input and oversight of the Senior Director of Trust and Safety Regulations and Partnerships.

No documented evidence was provided for this obligation. However, given that a request from the Digital Services Coordinator of establishment or the Commission has not yet been made, this satisfied the Audit.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV53 - [REDACTED]
- [REDACTED]
- EV92 - [REDACTED]
- EV149 - Art 40 – Data Access requirements – VLOP (PH) (1)
- AWI – Articles 21, 28 and 40 and Transparency Report

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Evidence was provided to support the attestations made and provided reasonable assurance of compliance.

### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
No documented evidence was provided to support compliance with this obligation.	A request from the Digital Services Coordinator or the Commission has not yet been made

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 40.12 – Data Access and Scrutiny

Providers of very large online platforms or of very large online search engines shall give access without undue delay to data, including, where technically possible, to real-time data, provided that the data is publicly accessible in their online interface by researchers, including those affiliated to not for profit bodies, organisations and associations, who comply with the conditions set out in paragraph 8 [40.8], points (b), (c), (d) and (e), and who use the data solely for performing research that contributes to the detection, identification and understanding of systemic risks in the Union pursuant to Article 34(1).

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

It was confirmed via a written attestation that, upon receipt of a request, the Audited Provider will respond to Digital Services Coordinator and/or the Commission requests as necessary in the same manner as it responds to other Requests for Information under the DSA, but with direct input and oversight of the Senior Director of Trust and Safety Regulations and Partnerships.

No evidence was provided for this obligation, given that a request from the Digital Services Coordinator of establishment or the Commission has not yet been made. Evidence of the capability and intention to comply was provided to support the attestations made and provide a reasonable assurance of future compliance.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV53 - [REDACTED]
- [REDACTED]
- EV92 - [REDACTED]
- EV100 - DSA Compliance - Internal Controls Mapping - Art.5 Delegated Act
- EV149 - Art 40 – Data Access requirements – VLOP (PH) (1)

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Evidence was provided to support the attestations made and provided reasonable assurance of compliance.

### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
No documented evidence was provided to support compliance with this obligation.	A request from the Digital Services Coordinator or the Commission has not yet been made

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 41.1 – Compliance Function

Providers of very large online platforms or of very large online search engines shall establish a compliance function, which is independent from their operational functions and composed of one or more compliance officers, including the head of the compliance function. That compliance function shall have sufficient authority, stature and resources, as well as access to the management body of the provider of the very large online platform or of the very large online search engine to monitor the compliance of that provider with this Regulation.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

The Audited Provider has a Compliance function. There is a written resolution (Charter) which states that the compliance function has the authority, stature and resources, and access to the management body to monitor compliance with the DSA.

DSA Compliance is a distinct entity from Content Compliance, ensuring independence in the discharging of duties.

Initial structured questions enabled an understanding of the Compliance function, confirming the following details:

- Name of function: EU Digital Services Act (DSA) Compliance Function.
- Independent from operational functions: The Compliance function itself is independent of any operational team.
- Composed of multiple compliance officers, including the Head of Compliance.
- Authority and structure: [REDACTED]
- There is a bi-weekly DSA Committee meeting with more frequent communication primarily over email or direct communication.
- Access to management body: The Head of Compliance [REDACTED] and has authority at a senior level in the Company.

Following initial statements, FTI reviewed the evidence provided. Evidence provided confirmation of existing internal documents defining the Compliance function.

A Subject Matter Expert interview was held to further interrogate the general day to day operations of the compliance function. Responses were consistent with previously provided information. Members of the Compliance function were clear on their roles and responsibilities and had good understanding of compliance requirements in their day-to-day operations.

It was evident that the Head of Compliance is committed to maintaining compliance and regards it as a priority.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV08 -10.04.2024 - Aylo Freesites Ltd written resolution - DSA Compliance Officer
- [REDACTED]
- EV19 - APPOINTMENT OF DIGITAL SERVICES ACT ("DSA") COMPLIANCE OFFICER (AYLO FREESITES LTD) [IMAN-LEGAL.FID2478]
- EV53 - [REDACTED]
- EV92 - [REDACTED]
- EV100 DSA Compliance - Internal Controls Mapping - Art.5 Delegated Act
- EV108 - [REDACTED]
- AWI - Articles 11 and 41

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

#### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Evidence of the independent compliance function and appropriate governance documentation and authority was also provided.

#### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

#### 6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 41.2 – Compliance Function

The management body of the provider of the very large online platform or of the very large online search engine shall ensure that compliance officers have the professional qualifications, knowledge, experience and ability necessary to fulfil the tasks referred to in paragraph 3 [41.3].

The management body of the provider of the very large online platform or of the very large online search engine shall ensure that the head of the compliance function is an independent senior manager with distinct responsibility for the compliance function.

The head of the compliance function shall report directly to the management body of the provider of the very large online platform or of the very large online search engine, and may raise concerns and warn that body where risks referred to in Article 34 or non-compliance with this Regulation affect or may affect the provider of the very large online platform or of the very large online search engine concerned, without prejudice to the responsibilities of the management body in its supervisory and managerial functions.

The head of the compliance function shall not be removed without prior approval of the management body of the provider of the very large online platform or of the very large online search engine.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

The Audited Provider has appointed a DSA Compliance Officer. This individual is a senior manager and has been assigned distinct responsibility for this role.

All compliance officers possess the necessary professional qualifications, knowledge, experience, and abilities to effectively carry out their duties.

A Subject Matter Expert interview was conducted on 05 February 2025, during which the qualifications, knowledge, experience of the compliance officers was attested to. The responses were consistent with previously provided information. Members of the Compliance function demonstrated a clear understanding of their roles and responsibilities and had a solid grasp of the compliance requirements relevant to their day-to-day operations.

Appropriate evidence of the qualifications and experience of the compliance officers has been provided.

The DSA Compliance Officer can only be removed with the prior approval of the management body, as evidenced by a formal governance document.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV08 -10.04.2024 - Aylo Freesites Ltd written resolution - DSA Compliance Officer
- [REDACTED]
- EV18 - Appendix E - CV [REDACTED]
- EV20 - Aylo Freesites Ltd\_Certificate of Directors&Secretary\_May 2024
- EV41 - Content Compliance Manager
- EV42 - Content Moderation & Performer Verification Analyst
- EV53 - [REDACTED]
- EV65 - [REDACTED]
- EV92 - [REDACTED]
- EV 105 - [REDACTED]
- [REDACTED]
- EV106 - [REDACTED]
- EV107 - [REDACTED]
- EV108 - [REDACTED]
- AWI - Articles 11 and 41

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable.

#### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Evidence of the independent compliance function and appropriate governance documentation and authority was also provided, along with voluntarily updated evidence of reinforced independence in the event of a conflict.

#### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

#### 6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 41.3 – Compliance Function

Compliance officers shall have the following tasks:

- (a) cooperating with the Digital Services Coordinator of establishment and the Commission for the purpose of this Regulation;
- (b) ensuring that all risks referred to in Article 34 are identified and properly reported on and that reasonable, proportionate and effective risk-mitigation measures are taken pursuant to Article 35;
- (c) organising and supervising the activities of the provider of the very large online platform or of the very large online search engine relating to the independent audit pursuant to Article 37;
- (d) informing and advising the management and employees of the provider of the very large online platform or of the very large online search engine about relevant obligations under this Regulation;
- (e) monitoring the compliance of the provider of the very large online platform or of the very large online search engine with its obligations under this Regulation;
- (f) where applicable, monitoring the compliance of the provider of the very large online platform or of the very large online search engine with commitments made under the codes of conduct pursuant to Articles 45 and 46 or the crisis protocols pursuant to Article 48.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

The initial RFI response provided FTI with an initial understanding of compliance with this obligation, which confirmed that the Audited Provider has a DSA Independent Compliance Function Resolution that outlines how the Compliance Function discharges its duties.

The policy document indicated full compliance with this obligation and served as the first medium to confirm compliance. Various subsequent items of evidence provided during this audit further supported compliance.

A Subject Matter Expert interview was conducted on 05 February 2025 to further investigate the general day-to-day operations of the compliance function. The Subject Matter Expert provided examples of how management is informed about relevant obligations under the Regulation. Additionally, the Audited Provider explained the functions of the DSA Committee and the processes through which compliance with the regulation is monitored. The responses were consistent with previously provided information.

Members of the Compliance function are clear on their roles and responsibilities and had good understanding of compliance requirements in their day-to-day operations.

It is noted that no codes of conducts pursuant to Articles 45, 46 or 48 were relevant to this Audit, and therefore Part (f) of this obligation was not considered.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

#### a. description of the type of information and its source;

- EV08 - 10.04.2024 - Aylo Freesites Ltd written resolution - DSA Compliance Officer
- EV14 - Risk assessment email sent to EC 20 April 24
- EV53 - [REDACTED]
- EV69 - [REDACTED]
- EV71 - [REDACTED]
- EV72 - [REDACTED]
- EV73 - [REDACTED]
- EV150 - 1.DSA - Risk Assessment & Mitigation
- EV 151 - 2.EUDSA \_\_ Confirmation required on third-party advertisement data
- EV152 - [REDACTED]
- EV153 - [REDACTED]
- EV154 - [REDACTED]
- AWI - Articles 11 and 41

#### b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

#### c. the period the evidence refers to;

21 April 2024 to 20 April 2025

#### d. any other relevant information and metadata.

Not Applicable

#### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Evidence of the independent compliance function and appropriate governance documentation and authority was also provided.

#### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
(f) where applicable, monitoring the compliance of the provider of the very large online platform or of the very large online search engine with commitments made under the codes of conduct pursuant to Articles 45 and 46 or the crisis protocols pursuant to Article 48.	No codes of conducts pursuant to Articles 45,46 or 48 were relevant to this Audit.

#### 6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



**SECTION D.1 – Audit conclusion for Obligation – Article 41.4 – Compliance Function**

Providers of very large online platforms or of very large online search engines shall communicate the name and contact details of the head of the compliance function to the Digital Services Coordinator of establishment and to the Commission.

**1. Audit Conclusion**

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

**2. Audit Procedures and their results**

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text.
- Specific existing internal documentation supporting compliance.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

The Audited Provider informed the Digital Services Coordinator (Cyprus Radiotelevision Authority) and the Commission of their decision to appoint a DSA Compliance Officer and the contact details thereof. This was communicated on 18<sup>th</sup> April 2024 immediately prior to this Audited Period and has not changed.

**3. Overview and description of information relied upon as audit evidence, including, as applicable:**

- a. description of the type of information and its source;

- [REDACTED]

- EV19 - APPOINTMENT OF DIGITAL SERVICES ACT (“DSA”) COMPLIANCE OFFICER (AYLO FREESITES LTD) [IMAN-LEGAL.FID2478]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

#### 4. Explanation of how the reasonable level of assurance was achieved:

Evidence of compliance with this obligation was explicitly provided and verified.

#### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

#### 6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 41.5 – Compliance Function

The management body of the provider of the very large online platform or of the very large online search engine shall define, oversee and be accountable for the implementation of the provider's governance arrangements that ensure the independence of the compliance function, including the division of responsibilities within the organisation of the provider of very large online platform or of very large online search engine, the prevention of conflicts of interest, and sound management of systemic risks identified pursuant to Article 34.

### 1. Audit Conclusion

Audit Conclusion
<b>Positive with Comments</b>
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.
RECOMMENDATION: No recommendation required.

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

A Project Governance Framework defines the role and responsibilities of the management body. The Framework includes requirements to:



- Define and agree on decision-making authority.
- Define escalation procedures.
- Provide visibility to time constraints.
- Align on project control framework.
- Agree on communication strategy.
- Identify internal and external stakeholders.
- Outline how stakeholders will be engaged.
- Outline communications plans.
- Define the project controls for the initiative including but not limited to control logs and reporting.
- Effectively manage and communicate project risks.

Testimony was given of scheduled meetings between the Compliance function and the management body and that there are planned agendas for these meetings, however Minutes of the meetings discussions were not available.

The DSA Compliance Officer being a member of the management body was observed to give rise to a potential conflict of interest in extreme circumstances. The Audited Provider considered the observation and amended the formal governance document to remove the DSA Compliance Officer from any situation where a conflict could be caused or identified, thus ensuring that the priority remains the Compliance function.

For clarity, no conflict or potential issue was identified throughout the Audit, but this necessary change was made part-way through the Audited Period and, because it was not in effect for the whole term, the Audit has recorded what it believes to be the most appropriate conclusion on compliance.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV08 - 10.04.2024 - Aylo Freesites Ltd written resolution - DSA Compliance Officer
- EV65 - [REDACTED]
- EV108 - [REDACTED]
- EV154 - [REDACTED]

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

#### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Evidence of the independent compliance function and appropriate governance documentation was provided.

#### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

#### 6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.

## SECTION D.1 – Audit conclusion for Obligation – Article 41.6 – Compliance Function

The management body shall approve and review periodically, at least once a year, the strategies and policies for taking up, managing, monitoring and mitigating the risks identified pursuant to Article 34 to which the very large online platform or the very large online search engine is or might be exposed to.

### 1. Audit Conclusion

Audit Conclusion
<b>Positive with comments</b>
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.
<b>RECOMMENDATION:</b> 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).

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

The Audited Provider shared an EU Digital Services Act Governance Charter that addressed the following elements:

- development and roll-out of Regulatory / Corporate projects including stakeholder identification.
- leadership alignment, scope and change management.



- risk management and decision controls.

A Subject Matter Expert interview was held on 5<sup>th</sup> February 2025 confirming current understanding of the interaction with the DSA leadership, interaction with the board and the respective roles and responsibilities of both groups in ensuring compliance with the Act. Responses were consistent with previously provided information.

Following this interview, evidence was provided to substantiate the processes and activities discussed, but no formal record was available to demonstrate the discussion of Article 34 and 35 items. Circumstantial evidence, collateral discussions in shared communications and other artefacts demonstrated that discussions take place, but formal records were not maintained.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV65 - [REDACTED]
- EV150 - 1.DSA - Risk Assessment & Mitigation
- EV153 - [REDACTED]
- AWI - Articles 11 and 41

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

The Audited Provider was able to evidence most of this obligation to a reasonable level of assurance. However, there was insufficient evidence on the management body maintaining an active involvement in decision making.

**5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.

## SECTION D.1 – Audit conclusion for Obligation – Article 41.7 – Compliance Function

The management body shall devote sufficient time to the consideration of the measures related to risk management. It shall be actively involved in the decisions related to risk management, and shall ensure that adequate resources are allocated to the management of the risks identified in accordance with Article 34.

### 1. Audit Conclusion

Audit Conclusion
<b>Positive with comments</b>
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.
<b>RECOMMENDATION:</b> 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.

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

The Audited Provider shared an EU Digital Services Act Governance Charter that addressed the following elements:



- Development and roll-out of Regulatory / Corporate projects including stakeholder identification.
- Leadership alignment, scope and change management.
- risk management and decision controls.

A Subject Matter Expert interview was held on 5<sup>th</sup> February 2025 confirming current understanding of the interaction with the DSA leadership, interaction with the board and the respective roles and responsibilities of both groups in ensuring compliance with the Act. Responses were consistent with previously provided information.

Following this interview, evidence was provided to substantiate the processes and activities discussed, but no formal record was available to demonstrate the discussion of risk management decisions and related awareness of measures deployed to mitigate risk. Circumstantial evidence in the form of collateral discussions in shared communications and other artefacts demonstrated that discussions take place, but formal records were not maintained.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV65 - [REDACTED]
- EV20 - Aylo Freesites Ltd\_Certificate of Directors&Secretary\_May 2024
- EV150 - 1.DSA - Risk Assessment & Mitigation
- EV153 - [REDACTED]
- EV92 - [REDACTED]
- AWI - Articles 11 and 41

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

The Audited Provider was not able to evidence this obligation to a reasonable level of assurance. Risk materials and artefacts for senior management were available but there was insufficient evidence of the management body maintaining an active involvement in decision making.

**5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.

**SECTION D.1 – Audit conclusion for Obligation – Article 42.1 – Transparency Reporting Obligations**

Providers of very large online platforms or of very large online search engines shall publish the reports referred to in Article 15 at the latest by two months from the date of application referred to in Article 33(6), second subparagraph, and thereafter at least every six months.

**1. Audit Conclusion**

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

**2. Audit Procedures and their results**

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

The Audit validated that the August 2024 and February 2025 Transparency Reports were present in the public domain at the required date. Both Reports were and remain discoverable directly from the Audited Provider’s site and via several tested public search providers.

**3. Overview and description of information relied upon as audit evidence, including, as applicable:**

- a. description of the type of information and its source;



- EV01 - EU DSA Transparency Report - August 2024 – Pornhub Help
- EV92 - [REDACTED]
- EVX17 - EU DSA Transparency Report - February 2025
- EVX13 - Transparency report June 2024
- AWI – Articles 21, 28 and 40 and Transparency Report

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

#### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through public information. Given the simplicity of verifying the requirement, a high level of assurance was achieved.

#### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

#### 6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.

## SECTION D.1 – Audit conclusion for Obligation – Article 42.2 – Transparency Reporting Obligations

The reports referred to in paragraph 1 of this Article published by providers of very large online platforms shall, in addition to the information referred to in Article 15 and Article 24(1), specify:

- (a) the human resources that the provider of very large online platforms dedicates to content moderation in respect of the service offered in the Union, broken down by each applicable official language of the Member States, including for compliance with the obligations set out in Articles 16 and 22, as well as for compliance with the obligations set out in Article 20;
- (b) the qualifications and linguistic expertise of the persons carrying out the activities referred to in point (a), as well as the training and support given to such staff;
- (c) the indicators of accuracy and related information referred to in Article 15(1), point (e), broken down by each official language of the Member States.

The reports shall be published in at least one of the official languages of the Member States.

### 1. Audit Conclusion

Audit Conclusion
<b>Positive with Comments</b>
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.
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.

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of free text.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

c. Results of the audit procedures, including any test and substantive analytical procedures:

The most recent Transparency Report was reviewed and noted to contain the following elements:

- The percentage of content moderators broken down by each official language of the Member States.
- The linguistic expertise of the persons carrying out the activities of content moderation, as well as the training and support given to such staff.
- The Transparency report is published in English, which is an official language of at least one of the Member States, as required.

The same Transparency Report did not contain the accuracy and related information, broken down by each official language of the Member States, as required by part (c). During inspection, it was established that data is not collected in a way that allows this level of segregation, and that the omission is one of technical limitation as opposed to obfuscation.

Following initial review, the Audit issued a structured request for validation of the data in the reports referred to and where appropriate, calculation methodology. Information provided in response gave extra context around training, indicators of accuracy and data refresh and details of the training programme undertaken by content moderators as a fundamental part of their competency.

It was further noted that the Transparency Report contains a section on indicators of accuracy for automated and manual means of content moderation. However, the Audited Provider does not break this down per official language of the Member States, as is required under obligation (c).

Accuracy numbers for automated tools are not provided, although inspection confirmed that these tools assist human decision making rather than automating it, that the data exists, and that it is used appropriately to monitor moderation effectiveness. The omission from the report was made through logic and to avoid misleading the reader but should be included for future reports with a clarifying statement.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

a. description of the type of information and its source;

- EV01 - EU DSA Transparency Report - August 2024 – Pornhub Help
- EV43 - Content Moderation & Performer Verification Manager
- EV44 - Director of Content Moderation & Performer Verification
- EV45 - Lead Compliance Analyst
- EV46 - Lead Content Moderation & Performer Verification Analyst
- EV47 - Senior Content Moderation & Performer Verification Analyst
- EV55 - RFI2.14d - [REDACTED]
- EV64 - [REDACTED]
- EV92 - [REDACTED]
- EV147 - [REDACTED]
- EVX17 - EU DSA Transparency Report - February 2025
- EV155 - [REDACTED]
- EV156 - Art 42 - Overturns - NCII example



- AWI – Articles 21, 28 and 40 and Transparency Report
- AWI – Content Moderation Part 1

b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

#### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through various means. These included written confirmation, review of internal documents and public information, and interviews with Subject Matter Experts who were questioned regarding their roles in maintaining compliance.

Following initial review, the Audit issued a structured request for validation of the data in the reports referred to and where appropriate, calculation methodology. Information provided in response gave extra context around training, indicators of accuracy and data refresh which validated the data.

#### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

#### 6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.

## SECTION D.1 – Audit conclusion for Obligation – Article 42.3 – Transparency Reporting Obligations

The reports shall be published in at least one of the official languages of the Member States.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

Both Transparency Reports valid for this Auditing Period were published in English, which is an official language of at least one of the Member States, as required.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;
- EV01 - EU DSA Transparency Report - August 2024 – Pornhub Help
  - EVX13 - Transparency report June 2024
  - EVX17 - EU DSA Transparency Report - February 2025
- b. the period(s) when the evidence was collected;



See Annex for source date of each evidence collection

c. the period the evidence refers to;

21 April 2024 to 20 April 2025

d. any other relevant information and metadata.

Not Applicable

**4. Explanation of how the reasonable level of assurance was achieved:**

Initial evidence of compliance with this obligation was gathered through public information. Given the simplicity of verifying the requirement, a high level of assurance was achieved.

**5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## SECTION D.1 – Audit conclusion for Obligation – Article 42.4 – Transparency Reporting Obligations

In addition to the information referred to in Article 24(2), the providers of very large online platforms or of very large online search engines shall include in the reports referred to in paragraph 1 of this Article the information on the average monthly recipients of the service for each Member State.

### 1. Audit Conclusion

Audit Conclusion
Positive
This Audit is satisfied that the Audited Provider meets all the requirements of this obligation.
No recommendations

### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

To facilitate rigorous testing and validation of the accuracy of privacy and safety techniques, along with respective controls and notice mechanisms, information was obtained through the following mediums:

- Public information pertinent to each element and obligation as it was audited.
- Specific written attestation in the form of question-and-answer responses.
- Specific existing internal documentation supporting compliance.
- Verbal attestation in the form of Subject Matter Expert interviews.

Any and all relevant, factual data sources were considered to be in scope, whether provided, discovered or otherwise observed during the audit process. A formal record of evidence captured was maintained as part of the quality assurance process governing the audit, and pertinent or material examples are attached to this report as annexed information.

- b. Description, explanation and justification of any changes to the audit procedures during the audit:

No changes were made to the agreed audit methodology for this obligation during the Audit.

- c. Results of the audit procedures, including any test and substantive analytical procedures:

Both Transparency Reports valid for this Auditing Period contain the average monthly active recipients of the service for each Member State, as required.

A structured Request for Information (RFI) provided this Audit with an understanding of how data is collated and reviewed and found the method to be logical and consistent. This Audit is satisfied that the Audited Provider is compliant.

### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;
- EV01 - EU DSA Transparency Report - August 2024 – Pornhub Help
  - EV53 - [REDACTED]
  - EV92 - [REDACTED]
  - EV157 - [REDACTED]
  - EVX13 - Transparency report June 2024
  - EVX17 - EU DSA Transparency Report - February 2025
  - AWI – Articles 21, 28 and 40 and Transparency Report

- b. the period(s) when the evidence was collected;

See Annex for source date of each evidence collection

- c. the period the evidence refers to;

21 April 2024 to 20 April 2025

- d. any other relevant information and metadata.

Not Applicable

### 4. Explanation of how the reasonable level of assurance was achieved:

Initial evidence of compliance with this obligation was gathered through public information. A structured Request for Information (RFI) provided this Audit with an understanding of how data is collated and reviewed and found the method to be logical and consistent.

### 5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
Not Applicable	

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

No notable changes were observed with relevant systems and functionalities during the audited period.

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

No other observations were recorded for this obligation during the audited period.



## **SECTION D.2 – Additional elements pursuant to Article 16 of this Regulation**

### **1. An analysis of the compliance of the Audited Provider with Article 37(2) of Regulation (EU) 2022/2065 with respect to the current audit:**

The Auditing Organisation experienced no issues with the Audited Provider in respect to compliance with Article 37(2).

Specifically, the Audited Provider responded swiftly, transparently and in the required medium on all information requests, as well as weekly operational meetings with the Compliance Officer and other senior managers to ensure that the Audit was fully supported and co-operated with.

### **2. Description of how the auditing organisation ensured its objectivity in the situation described in Article 16(3) of this Regulation:**

The relevant Audit resources of this Auditing Organisation did not partake in any prior audit activities for this Audited Provider, or any other related work.

An aerial photograph of a large, open public space, likely a plaza or park, filled with many people walking. The ground is paved with light-colored tiles and features a prominent geometric pattern of dark lines forming a network of triangles and polygons. The people are scattered throughout the space, some walking alone, some in small groups, and some pushing strollers. The overall scene suggests a busy, public environment.

## SECTION E

Description of the Findings  
concerning Compliance with  
Codes of Conduct and Crisis  
Protocol

## SECTION E - Description of the findings concerning compliance with codes of conduct and crisis protocol.

### SECTION E.1 – Audit conclusion for commitment

#### 1. Audit Conclusion:

Audit Conclusion
No Conclusion
The Audited Provider does not yet need to comply with codes of conduct and crisis protocol
No recommendation

#### 2. Audit Procedures and their results

- a. Description of the audit criteria and materiality threshold used by the auditing organisation pursuant to Article 10(2), point (a) of this Regulation:

Not applicable

- b. Description of the audit procedures performed by the auditing organisation, the methodologies used to assess compliance, and justification of the choice of those procedures and methodologies (including, where applicable, a justification for the choices of standards, benchmarks, sample size(s) and sampling method(s)):

Not applicable

- c. Description, explanation and justification of any changes to the audit procedures during the audit:

Not applicable

- d. Results of the audit procedures, including any test and substantive analytical procedures:

Not applicable

#### 3. Overview and description of information relied upon as audit evidence, including, as applicable:

- a. description of the type of information and its source;

Not applicable

- b. the period(s) when the evidence was collected;

Not applicable

- c. the period the evidence refers to;

20 April 2024 through 19 April 2025

- d. any other relevant information and metadata.



Not applicable

**4. Explanation of how the reasonable level of assurance was achieved:**

Not applicable

**5. In cases when a specific element could not be audited, as referred to in Article 37(5) of Regulation (EU) 2022/2065, or an audit conclusion could not be reached with a reasonable level of assurance, as referred to in Article 8(8) of this Regulation, provide an explanation of the circumstances and the reasons:**

Obligation or commitment and relevant elements not audited	Explanation of circumstances and reasons
No evidence was reviewed for these obligations.	The Audited Provider does not yet need to comply with codes of conduct and crisis protocol

**6. Notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit:**

Not applicable

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

Not applicable

An aerial photograph of a large, open plaza paved with light-colored tiles. A network of dark lines is painted on the ground, forming a complex geometric pattern of triangles and polygons. Numerous people of various ages and ethnicities are walking across the plaza, some following the lines and others not. The scene is brightly lit, suggesting a sunny day. A dark blue rectangular overlay is positioned on the right side of the image, containing white text.

## SECTION F

Third Parties consulted

## **SECTION F – Third Parties Consulted**

No third parties were consulted during this Audit, where “third party” is defined as any entity external to both the Audited Provider and the Auditing Organisation.



An aerial photograph of a large, open public space, likely a plaza or park, filled with many people walking. The ground is paved with light-colored tiles and features a prominent geometric pattern of dark lines forming a network of triangles and polygons. The people are scattered throughout the space, some walking alone, some in small groups, and some pushing strollers. The overall scene conveys a sense of a busy, public environment.

## SECTION G

Any other information the  
Auditing Body wishes to include  
in the Audit Report

## SECTION G – Additional Information

The following information should be used with regard to references in the main body of this document but may also offer further value in isolation. As a courtesy, links are provided for Public and Online Source information, but, for clarity, the intention is neither to share employed evidence nor distinguish between the value or eligibility of the same.

### EVIDENCE COLLECTED FROM PUBLIC AND/OR ONLINE SOURCES

ID	Document Title	URL	Date Reviewed
EVX01	ContentRemovalRequest.pdf	<a href="https://www.pornhub.com/content-removal">https://www.pornhub.com/content-removal</a>	12/12/2024
EVX02	CSAMPolicy.pdf	<a href="https://help.pornhub.com/hc/en-us/articles/4419869793683-Child-Sexual-Abuse-Material-Policy">https://help.pornhub.com/hc/en-us/articles/4419869793683-Child-Sexual-Abuse-Material-Policy</a>	12/12/2024
EVX03	TermsOfService_DE.pdf	<a href="https://de.pornhub.com/information/terms">https://de.pornhub.com/information/terms</a>	12/12/2024
EVX04	TermsOfService_EN.pdf	<a href="https://www.pornhub.com/information/terms">https://www.pornhub.com/information/terms</a>	12/12/2024
EVX05	ContentRemovalRequestMandatory.pdf	<a href="https://www.pornhub.com/content-removal">https://www.pornhub.com/content-removal</a>	16/12/2024
EVX06	PrivacyNotice.pdf	<a href="https://www.pornhub.com/information/privacy">https://www.pornhub.com/information/privacy</a>	20/12/2024
EVX07	SponsoredContent.pdf	<a href="https://help.pornhub.com/hc/en-us/articles/25071002518163-Sponsored-Content">https://help.pornhub.com/hc/en-us/articles/25071002518163-Sponsored-Content</a>	20/12/2024
EVX08	TrafficjunkyRulesRegulations.pdf	<a href="https://www.trafficjunky.com/rules-and-regulations">https://www.trafficjunky.com/rules-and-regulations</a>	20/12/2024
EVX09	TrafficjunkyPrivacyNotice.pdf	<a href="https://www.trafficjunky.com/privacy-notice">https://www.trafficjunky.com/privacy-notice</a>	20/12/2024
EVX10	TrafficjunkyTermsOfUse.pdf	<a href="https://www.trafficjunky.com/terms-of-use">https://www.trafficjunky.com/terms-of-use</a>	20/12/2024
EVX11	RecommenderSystemGuidelines.pdf	<a href="https://www.pornhub.com/information/recommender">https://www.pornhub.com/information/recommender</a>	20/12/2024
EVX12	Ad Repository _TrafficJunky.pdf	<a href="https://www.trafficjunky.com/ad-repository">https://www.trafficjunky.com/ad-repository</a>	06/01/2025
EVX13	Transparency report June 2024.pdf	Not available	14/01/2025
EVX14	AdImage.pdf	Not available	17/01/2025
EVX15	AdOptions.pdf	Not available	17/01/2025
EVX16	ToS_EN_072024.pdf	Not available	26/02/2025
EVX17	EU DSA Transparency Report - February 2025.pdf	<a href="https://help.pornhub.com/hc/en-us/articles/38929180749587-EU-DSA-Transparency-report-February-2025">https://help.pornhub.com/hc/en-us/articles/38929180749587-EU-DSA-Transparency-report-February-2025</a>	28/02/2025
EVX18	Article11_testing.pdf	Internal testing document	04/03/2025
EVX19	Article12_testing.pdf	Internal testing document	04/03/2025
EVX20	Article14_testing.pdf	Internal testing document	04/03/2025
EVX21	Article16_testing.pdf	Internal testing document	04/03/2025
EVX22	Article25_testing.pdf	Internal testing document	04/03/2025
EVX23	Article26_testing.pdf	Internal testing document	04/03/2025

<b>EVX24</b>	Article28_testing.pdf	Internal testing document	04/03/2025
<b>EVX25</b>	Article38_testing.pdf	Internal testing document	04/03/2025
<b>EVX26</b>	Article39_testing.pdf	Internal testing document	04/03/2025
<b>EVX28</b>	SPOC_testing.pdf	Internal testing document	18/03/2025
<b>EVX29</b>	DSA_SPOC_testing.xlsx	Internal testing document	18/03/2025
<b>EVX30</b>	<a href="https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/14352-Protection-of-minors-guidelines/F3496599_en">https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/14352-Protection-of-minors-guidelines/F3496599_en</a>	<a href="https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/14352-Protection-of-minors-guidelines/F3496599_en">https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/14352-Protection-of-minors-guidelines/F3496599_en</a>	25/03/2025
<b>EVX31</b>	EU_DSA_PH.pdf	<a href="https://pornhub.com/information/eu-dsa">https://pornhub.com/information/eu-dsa</a>	26/03/2025
<b>EVX32</b>	Pornhub Trusted Flagger Program – Pornhub Help	<a href="https://help.pornhub.com/hc/en-us/articles/4419879221907-Pornhub-Trusted-Flagger-Program">https://help.pornhub.com/hc/en-us/articles/4419879221907-Pornhub-Trusted-Flagger-Program</a>	26/03/2025
<b>EVX33</b>	Statements of Reasons - DSA Transparency Database	<a href="https://transparency.dsa.ec.europa.eu/statement?s=&amp;platform_id%5B%5D=92&amp;platform_id-92=on&amp;created_at_start=&amp;created_at_end=">https://transparency.dsa.ec.europa.eu/statement?s=&amp;platform_id%5B%5D=92&amp;platform_id-92=on&amp;created_at_start=&amp;created_at_end=</a>	27/03/2025

#### EVIDENCE COLLECTED FROM THE AUDITED PROVIDER

ID	Document Title	Date Reviewed
<b>EV01</b>	EU DSA Transparency Report - August 2024 – Pornhub Help	03/12/2024
<b>EV02</b>	Recommender System Guidelines	03/12/2024
<b>EV03</b>	Aylo - DSA - Risk Assessment April 2024 - FINAL	03/12/2024
<b>EV04</b>	Data Protection Impact Assessment - [REDACTED] - June 202_3070803_1	03/12/2024
<b>EV05</b>	Data Protection Impact Assessment - Spectrum AI Moder_3071722_1	03/12/2024
<b>EV06</b>	Data Protection Impact Assessment - YOTI - June 2024	03/12/2024
<b>[REDACTED]</b>	[REDACTED]	10/12/2024
<b>EV08</b>	10.4.2024 - Aylo Freesites Ltd written resolution - DSA Compliance Officer	03/12/2024
<b>EV07</b>	Trust & Safety Org Chart September 2024	03/12/2024
<b>EV10</b>	RFI 1.12.c - Content Flagging & Trusted Flagger reporting	10/12/2024
<b>EV11</b>	RFI1.15a - Sheet 2	19/12/2024
<b>EV12</b>	Out-of-Court Dispute Resolution Policy	19/12/2024
<b>EV13</b>	[REDACTED]	19/12/2024
<b>EV14</b>	Risk assessment email sent to EC 20 April 24	19/12/2024
<b>EV15</b>	Screenshot of internal system for preservation of risk assessments	19/12/2024
<b>EV16</b>	[REDACTED]	19/12/2024
<b>EV17</b>	DSA Crisis Management Protocol - Dec 2024 - Redacted	19/12/2024
<b>EV18</b>	Appendix E - CV [REDACTED]	19/12/2024
<b>EV19</b>	APPOINTMENT OF DIGITAL SERVICES ACT (“DSA”) COMPLIANCE OFFICER (AYLO FREESITES LTD) [IMAN-LEGAL.FID2478]	19/12/2024



<b>EV20</b>	Aylo Freesites Ltd_Certificate of Directors&Secretary_May 2024	19/12/2024
<b>EV21</b>	Org Chart - EU December 2024	19/12/2024
<b>EV22</b>	RFI1.27.b	19/12/2024
<b>EV23</b>	RFI1.28.a and 1.28b (Art 25)	19/12/2024
<b>EV24</b>	RFI1.29.a	19/12/2024
<b>EV25</b>	RFI1.30.a (technical)	19/12/2024
<b>EV26</b>	RFI1.30.a	19/12/2024
<b>EV27</b>	RFI1.31.a	19/12/2024
<b>EV28</b>	RFI1.31.b	19/12/2024
<b>EV29</b>	RFI1.33.c_ [REDACTED]	19/12/2024
<b>EV30</b>	RFI1.33.d and RFI1.33.f_ [REDACTED]	19/12/2024
<b>EV31</b>	RFI1.36.a	19/12/2024
<b>EV32</b>	RFI1.36.c_ [REDACTED]	19/12/2024
<b>EV33</b>	RFI1.36.c_ [REDACTED]	19/12/2024
<b>EV34</b>	RFI1.37.a	19/12/2024
<b>EV35</b>	RFI1.48.b_ [REDACTED]	19/12/2024
<b>EV36</b>	RFI1.57.d&e	19/12/2024
<b>EV37</b>	RFI1.f	19/12/2024
<b>EV38</b>	RFI1.j	19/12/2024
<b>EV39</b>	RFI1.33.b_Automated Scans	19/12/2024
<b>EV40</b>	RFI1.33.b_Manual Ad Review	19/12/2024
<b>EV41</b>	Content Compliance Manager	19/12/2024
<b>EV42</b>	Content Moderation & Performer Verification Analyst	19/12/2024
<b>EV43</b>	Content Moderation & Performer Verification Manager	19/12/2024
<b>EV44</b>	Director of Content Moderation & Performer Verification	19/12/2024
<b>EV45</b>	Lead Compliance Analyst	19/12/2024
<b>EV46</b>	Lead Content Moderation & Performer Verification Analyst	19/12/2024
<b>EV47</b>	Senior Content Moderation & Performer Verification Analyst	19/12/2024
<b>EV48</b>	[REDACTED]	19/12/2024
<b>EV49</b>	[REDACTED]	19/12/2024
<b>EV50</b>	[REDACTED]	19/12/2024
<b>EV51</b>	[REDACTED]	19/12/2024
<b>EV52</b>	[REDACTED]	19/12/2024
<b>EV53</b>	[REDACTED]	19/12/2024
<b>EV54</b>	RFI2.14.c - [REDACTED]	13/01/2025
<b>EV55</b>	RFI2.14d - [REDACTED]	13/01/2025
<b>EV56</b>	RFI2.18a - DSA Reports to LE for NCC Acts	13/01/2025
<b>EV57</b>	RFI2.22a - TF Screenshot	13/01/2025
<b>EV58</b>	RFI2.24.b - Process to service a DSA request	13/01/2025
<b>EV59</b>	RFI2.26.c_ [REDACTED]	13/01/2025

<b>EV60</b>	RFI2.27.a [REDACTED]	13/01/2025
<b>EV61</b>	RFI235a - [REDACTED]	13/01/2025
<b>EV62</b>	RFI235a - [REDACTED]	13/01/2025
<b>EV63</b>	RFI235a - [REDACTED]	13/01/2025
<b>EV64</b>	[REDACTED]	13/01/2025
<b>EV65</b>	[REDACTED]	13/01/2025
<b>EV66</b>	[REDACTED]	13/01/2025
<b>EV67</b>	Aylo [REDACTED]	13/01/2025
<b>EV68</b>	[REDACTED]	13/01/2025
<b>EV69</b>	[REDACTED]	13/01/2025
<b>EV70</b>	[REDACTED]	13/01/2025
<b>EV71</b>	[REDACTED]	13/01/2025
<b>EV72</b>	[REDACTED]	13/01/2025
<b>EV73</b>	[REDACTED]	13/01/2025
<b>EV74</b>	Info for Flagging Options	13/01/2025
<b>EV75</b>	PH CRR Part 1	13/01/2025
<b>EV76</b>	PHH CRR Part 2	13/01/2025
<b>EV77</b>	Flagging Copyright Option	13/01/2025
<b>EV78</b>	Flagging Hateful or Inflammatory Part 1	13/01/2025
<b>EV79</b>	Flagging Hateful or Inflammatory Part 2	13/01/2025
<b>EV80</b>	Flagging Infringes Option	13/01/2025
<b>EV81</b>	Flagging Otherwise Innapropriate or Objectionable Part 1	13/01/2025
<b>EV82</b>	Flagging Otherwise Innapropriate or Objectionable Part 2	13/01/2025
<b>EV83</b>	Flagging Potentially Featues a Minor Option Step 2 - Not first hand knowledge	13/01/2025
<b>EV84</b>	Flagging Potentially Featues a Minor Option Step 2	13/01/2025
<b>EV85</b>	Flagging Potentially Featues a Minor Option	13/01/2025
<b>EV86</b>	Flagging Spam or Misleading Part 1	13/01/2025
<b>EV87</b>	Flagging Spam or Misleading Part 2	13/01/2025
<b>EV88</b>	Flagging Violent or Harmful Acts Part 1	13/01/2025
<b>EV89</b>	Flagging Violent or Harmful Acts Part 2	13/01/2025
<b>EV90</b>	Flagging Part 1	13/01/2025
<b>EV91</b>	Flagging Part 2	13/01/2025
<b>EV92</b>	[REDACTED]	13/01/2025
<b>EV93</b>	[REDACTED]	21/01/2025
<b>EV94</b>	[REDACTED]	21/01/2025
<b>EV95</b>	RFI216b - Appeal Ticket	27/01/2025
<b>EV96</b>	RFI7d - Hate Speech Removal Ticket	27/01/2025
<b>EV97</b>	Art 16 - Example - CRR emails	28/01/2025
<b>EV98</b>	Art 18 - Imminent Threat Reporting-Guide	29/01/2025
<b>EV99</b>	[REDACTED]	28/01/2025





<b>EV140</b>	NCC Acts Report_example 3	14/03/2025
<b>EV141</b>	Email to authorities-example 4	14/03/2025
<b>EV142</b>	NCC Acts Report Template_example 4	14/03/2025
<b>EV143</b>	NCC Acts Report Example 5	14/03/2025
<b>EV144</b>	Art 14 - Terms Of Service	14/03/2025
<b>EV145</b>	Art 14 - Uploader terms	14/03/2025
<b>EV146</b>	Art 22 - Trusted Flagger process	14/03/2025
<b>EV147</b>	[REDACTED]	14/03/2025
<b>EV148</b>	[REDACTED]	18/03/2025
<b>EV149</b>	Art 40 – Data Access requirements – VLOP (PH) (1)	18/03/2025
<b>EV150</b>	1.DSA - Risk Assessment & Mitigation	19/03/2025
<b>EV151</b>	2.EUDSA __ Confirmation required on third-party advertisement data	19/03/2025
<b>EV152</b>	[REDACTED]	19/03/2025
<b>EV153</b>	[REDACTED]	19/03/2025
<b>EV154</b>	[REDACTED]	19/03/2025
<b>EV155</b>	[REDACTED]	21/03/2025
<b>EV156</b>	Art 42 - Overturns - NCII example	21/03/2025
<b>EV157</b>	[REDACTED]	21/03/2025
<b>EV158</b>	Info to FTI - 20 March 25	21/03/2025
<b>EV159</b>	2024_NCC Acts - Report Tracker	24/03/2025
<b>EV160</b>	2025_NCC Acts - Report Tracker	24/03/2025
<b>EV161</b>	Art 18 - Imminent Threat Reporting-Guide	24/03/2025
<b>EV162</b>	Art 18 - LE Interactions	24/03/2025
<b>EV163</b>	Art 18 - NCC Acts Reporting	24/03/2025
<b>EV164</b>	Example 1 Art 20 Account Holder CRR	24/03/2025
<b>EV165</b>	Example 1 Art 20 Reporting Party CRR	24/03/2025
<b>EV166</b>	Example 2 Art 20 Account Holder Party CRR	24/03/2025
<b>EV167</b>	Example 2 Art 20 Reporting Party CRR	24/03/2025
<b>EV168</b>	Example 3 Art 20 Account Holder CRR	24/03/2025
<b>EV169</b>	Example 3 Art 20 Reporting Party CRR	24/03/2025
<b>EV170</b>	Example 4 Art 20 Account Holder Party CRR	24/03/2025
<b>EV171</b>	Example 4 Art 20 Reporting Party CRR	24/03/2025
<b>EV172</b>	Art 15 - appeal tracking	24/03/2025

## EVIDENTIAL SUBJECT MATTER EXPERT INTERVIEWS (PRIMARY TOPICS)

Domain	Document Title	Date Held
Employee Workshop/Interview	AWI – Articles 21, 28 and 40 and Transparency Report	03/02/2025
Employee Workshop/Interview	AWI – Articles 11 and 41	05/02/2025
Employee Workshop/Interview	AWI – Content Moderation Part 1	07/02/2025
Employee Workshop/Interview	AWI – Advertising	12/02/2025
Employee Workshop/Interview	AWI – Risk Assessment and Mitigation	12/02/2025
Employee Workshop/Interview	AWI – Recommender Systems	13/02/2025
Employee Workshop/Interview	AWI – Content Moderation Part 2	14/02/2025
Employee Workshop/Interview	AWI – Outstanding Questions Part 1	05/03/2025
Employee Workshop/Interview	AWI – ████████ Walkthrough	14/03/2025

## INDIVIDUAL EVIDENCE REQUESTS

This Audit made 308 separate requests for information or evidence to support required activity. These are not listed in detail. Of the requests made, some were duplicate requests for information that was not provided following the initial request, and so no relationship between these sets of numbers should be inferred.

## TESTING ARTEFACTS

This Audit filed eleven (11) separate testing artefacts as a direct output from substantive testing activity. These are recorded as artefacts EVX18 – EVX29.

An aerial, high-angle photograph of a large, open public space, likely a plaza or park. The ground is paved with light-colored tiles and features a prominent geometric pattern of dark lines forming a network of triangles and polygons. Numerous people of various ages and ethnicities are scattered throughout the space, walking, standing, or sitting. The perspective is from directly above, looking down on the scene. A dark blue rectangular overlay is positioned in the lower right quadrant, containing the text "SECTION H Declaration" in white, sans-serif font.

## SECTION H

Declaration



## SECTION H – Declaration

FTI Consulting Inc. declares that, to the best of its knowledge and belief, the information given in this submission is true, correct, and complete, and that all the opinions expressed are sincere.

19<sup>th</sup> April 2025

**FTI Consulting**  
200 Aldersgate,  
Aldersgate Street,  
London, EC1A 4HD

An aerial, high-angle photograph of a large, open public space, likely a plaza or park. The ground is paved with light-colored tiles and features a prominent geometric pattern of dark lines forming a network of triangles and polygons. Numerous people of various ages and ethnicities are scattered across the plaza, walking in different directions. Some are in small groups, while others are alone. The overall atmosphere is one of a busy, public gathering space. A semi-transparent dark blue rectangular box is overlaid on the right side of the image, containing the word "ANNEXES" in white, bold, sans-serif capital letters.

# ANNEXES

## ANNEX A – Statement of Work

[REDACTED]  
[REDACTED]  
[REDACTED] Aylo Holdings ('The Client') detailed under **Schedule 1**

24 April 2025

Dear [REDACTED]

### LETTER OF ENGAGEMENT: FTI AS YOUR SERVICE PROVIDER

#### General

We are delighted to be engaged by you as your service provider and look forward to supporting you. This Agreement will govern FTI's engagement and how we best foster a working relationship with Aylo Holdings ('Aylo') throughout.

#### Structure of this document

This Agreement is structured in three parts, namely:

1. this cover letter, formalising our engagement together;
2. a scoping schedule, detailing the scope of our Services as we understand it, as well as any specific operational items that need to be catered for (see **Schedule 1**); and
3. a set of standard terms and conditions, addressing the legal parameters of this engagement, including any defined terms in order to understand this Agreement (see **Schedule 2**).

Should you find any parts of the Agreement contradict each other, then you can construe the correct meaning by simply reading them in the order as to which they follow, with the earlier parts taking precedence over the later parts.

#### FTI network

To fully derive the benefit of the Services, and owing to FTI's broad expertise and global reach, the Services may be performed by us or any of the FTI Group, but at all times we will remain fully responsible for them under this Agreement and we will stand liable for their actions as a primary contracting party with you. We may also provide Services using FTI Persons, again, under our full responsibility and control.

#### Our engagement

We remain committed to performing an effective Service for you. On this basis we are reliant upon you to provide information to us (including any formal legal advice you have received which you view as impacting of our Services) for the proper performance of the Services by us. You acknowledge that we will assume the truthfulness, accuracy and completeness of all such information provided to us by you.

Our approach will be guided as follows:

- we will discuss the detailed scope of our Services with you as it progresses, and prepare a written report in support of our opinions, unless instructed otherwise. Given the nature of the Services, we cannot guarantee the outcome of any results or Deliverable as being supportive of your pursuits, other than the same as being delivered to the best of our ability and in accordance with this Agreement;



- draft reports or advice issued by us, as well as communications between us, may not be protected from disclosure by privileges or immunities provided by law. We will each use reasonable endeavours to inform each other of any required disclosure prior to making the disclosure, to afford each of us an opportunity to protect the information from disclosure;
- we will act with independence and objectivity in performing our Services, and you acknowledge that if the scenario arises which sees us duty-bound to a court, we will hold our duties to the court as paramount relative to any contrary obligations under this Agreement; and
- if **Schedule 3** does apply, and you intend to provide us with personal data: (i) you will notify us in advance and (ii) each party will acknowledge and agree that it shall comply with its respective obligations under Schedule 3.

#### Disputes and Issue Resolution

In the event of a commercial or other such fundamental dispute or issue, the Parties shall escalate the matter to appropriate senior stakeholders within each respective organisation ("the **Dispute Escalation Point**"), ensuring that unresolved issues receive appropriate attention and resources for resolution. This provision is made due to the sensitive and urgent potential impact upon the required timelines given the fixed final date.

Complaints remaining unresolved for at least 5 working days after the Dispute Escalation Point may give cause to the suspension of continued work pending resolution, subject to written notice from the complainant informing the other party of such decision. In such circumstance, work performed, or work required under the agreed program, may be paused until such time as a resolution is reached and confirmed in writing to prevent continued harm or compromise being caused.

#### Additional Terms of this Agreement

In the event that Client authorizes or otherwise requests additional support, the fees for this engagement shall be:

Resource	Hourly Rate
<i>Senior Managing Director</i>	
<i>Managing Director</i>	
<i>Senior Director</i>	
<i>Director</i>	
<i>Senior Consultant</i>	
<i>Consultant</i>	

For purposes of this structure, Assessor has agreed to include all expenses incurred related to or as a result of this engagement in the Total Fees listed below unless otherwise agreed.

The Total Fee for this Two Year structure will not exceed [REDACTED] unless mutually agreed upon in writing by both parties, such as may be necessary for additionally scoped work or for delays or other considerations in the scope of the agreed work. These additional fees will be applied as a single, separate payment as appropriate and agreed upon by both Parties.

FTI shall bill the Structured Fee in such a way as to spread all of the payments equally across the period of both active engagements, in two assessments at [REDACTED] per Assessment.

Break Clause: Within a period of 90 days following the provision of a completed Article 37 Independent Assessment Report, either party has the option to cease the Agreement. If Aylo chooses to act upon this option, all of the following terms must be met:

One or more terms of the agreed work has not been adhered to, constituting a material breach of the Agreement.

All outstanding fees have been made good.

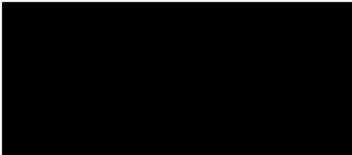

An Early Repayment Charge of the same amount as would have been charged for a Year 1 Administration Fee is additionally paid, in this engagement amounting to the sum of [REDACTED].



For the purpose of clarity; should a break clause not be triggered within this 90 day period, it shall be accepted by the Parties that the Agreement will continue into the next year and all Fees and Services shall be due as contractually agreed.

FTI considers all pricing to be strictly confidential, and Aylo hereby acknowledges the same by entering into this Agreement.

If you have already commenced engaging with us for the Services, this Agreement will govern our relationship formally. Please confirm your acceptance of this Agreement as binding, by signing and returning this Agreement to us.

Yours sincerely,

For **FTI**  
  
Signature  
Name  
Position   
who warrants authority.

For **Client**  
  
Signature  
Name  
Position   
who warrants authority.

**Schedule 1: detail of our Services and engagement**

The below summarises the scope of the Services and the operational parameters of our engagement:

**A: Client Particulars**

Item	Requirement	Detail
1.	Full name of entity	Aylo Freesites Limited
2.	Registered address	195-197 Old Nicosia-Limassol Road, Block 1 Dali Industrial Zone, Cyprus 2540
3.	Counsel: Firm Detail	Hogan Lovells

**B: FTI Particulars**

Item	Requirement	Detail
4.	Full name of entity	FTI Consulting LLP
5.	Registered address	200 Aldersgate, Aldersgate Street, London EC1A 4HD
6.	FTI segment	Forensic and Litigation Consulting

**C: Service Particulars**

Item	Requirement	Detail
7.	Project name or engagement type	Independent Assessment Agreement under Article 37 of the Digital Service Act
8.	Lead FTI contact(s)	[REDACTED]
9.	Service description and/or scope	Aylo has requested FTI to conduct the Independent Assessment of Compliance with the Digital Services Act in the EU.
10.	Case or matter description	DSA Independent Assessment
11.	Deliverable Methodology	Deliverables will be achieved through interview with key stakeholders within the client business, the review of cybersecurity artefacts and documents, and the analysis of the programme, technical controls, documentation and policies.
12.	Tools/software to be provided or used by FTI as part of the Services	Various as may be required specific to the work.
13.	Term: start date and duration	18 November for no more than 16 weeks.
14.	Key deliverables by FTI	Upon completion of this maturity assessment, FTI will provide the Client with a fully populated Article 37 Assessment Report.
15.	Key dependencies on Client	<ul style="list-style-type: none"><li>• Client will provide FTI with all necessary, complete and accurate information it has to hand during the Term (including professional reports and/or opinions), to enable FTI to perform the Services, which will include (but not be limited to):<ul style="list-style-type: none"><li>○ Adherence to project timelines and information returns agreed at the outset of the engagement (such timelines and programme gateways to be appended to this Letter of Engagement as a Schedule 3 after both parties agree.)</li><li>○ Provision of stakeholders as requested, such that information requests can be serviced efficiently.</li></ul></li></ul>



Item	Requirement	Detail
		<ul style="list-style-type: none"> <li>○ Transparent access to data, code or other necessary technology information as may be needed to execute a compliance assessment or review.</li> </ul>
16.	Variations	██████████

**D: Fees and Payment**

Item	Requirement	Detail
17.	FTI billing methodology	██████████
18.	FTI Fees (excluding VAT, Administrative Costs and Expenses)	██████████
19.	Expenses	██████████
20.	Administrative Costs	██████████
21.	Payment Period	██████████
22.	Invoicing frequency	██████████
23.	Late Payment Interest	██████████
24.	FTI annual fee increases	██████████

## 1. Application

- 1.1. This **Schedule 2** is intended to govern the relationship between the Parties in respect of the Services, to the exclusion of any other expressed or implied term sought to be applied to this Agreement. During the Term, the Parties will abide by their obligations under this Agreement and agree to abide by this **Schedule 2** accordingly.

## 2. Definitions

Any definitions which are set out in this **Schedule 2** will, unless specifically defined elsewhere under this Agreement, apply throughout this Agreement in interpreting its ambit. Accordingly:

**"Affiliate"** means any subsidiary or holding company of a Party to this Agreement from time to time and any subsidiary of any holding company of such subsidiary or holding company from time to time, and **"subsidiary"** and **"holding company"** in relation to a company or a limited liability partnership mean "subsidiary" and "holding company" as defined in section 1159 of the Companies Act 2006. In the case of a limited liability partnership which is a subsidiary of a company or another limited liability partnership, section 1159 of the Companies Act 2006 shall be amended so that: (a) references in sections 1159(1)(a) and (c) to voting rights are to the members' rights to vote on all or substantially all matters which are decided by a vote of the members of the limited liability partnership; and (b) the reference in section 1159(1)(b) to the right to appoint or remove a majority of its board of directors is to the right to appoint or remove members holding a majority of the voting rights;

**"Agreement"** means the cover letter together with **Schedule 1**, this **Schedule 2** and **Schedule 3** (where applicable), comprising a binding, definitive contract between the Parties in respect of the Services;

**"Client"** means the entity or person as detailed under items 1 to 2 to Section A (Client Particulars) to **Schedule 1** with whom we have engaged, and any reference to **"you"** or **"your"** will be construed accordingly;

**"Client Dependency"** means the dependencies of Client detailed under item 15 to **Schedule 1**, in order for effective performance of the Services by FTI;

**"Confidential Information"** means all confidential and proprietary information relating to either Party's technology, know-how, clients/customers, potential clients/customers, products, potential products, services, potential services, markets, finances and/or business information disclosed or made available under this Agreement (but specifically excluding any information which is akin to personal data or the like under applicable law);

**"Deliverable"** means any final element or work product produced or created by FTI for Client, pursuant to the Services;

**"Dispute"** means any formal disagreement or claims, regarding the exercise, interpretation and/or application of any rights, obligations and/or provision (as the case may be) under or flowing from this Agreement;

**"Expenses"** means out-of-pocket expenses, including travel, meals, accommodation, relevant hospitality, purchase of publications/licences, professional costs, broadcast media transcripts, telecommunications, document handling charges, distribution costs and postage/courier charges incurred by FTI pursuant to the Services;

**"Fees"** means the fees as detailed under item 17 to **Schedule 1**;

**"Force Majeure"** means an event of supervening impossibility to perform under this Agreement, attributable to causes beyond a Party's control including any act of God, pandemic, fire, act of Government or war, commotion, insurrection, embargo, imposition or extension of economic or trade sanctions, prevention from or hindrance in obtaining any raw materials, energy or other supplies, labour disputes of whatever nature or any other reason beyond its control;

**"FTI"** means the FTI Group entity which is entering into this Agreement, as detailed under Section B (FTI Particulars), and any reference to **"we"** or **"us"** will be construed accordingly;

**"FTI Group"** means FTI Consulting Inc and any of its Affiliate(s) relevant to the Services;

**"FTI Person"** means a director, member, employee, contractor, subcontractor or consultant of FTI or of any FTI Group member pursuant to the Services;

**"FTI Tools"** means those tools and/or software components as detailed under item 11 to **Schedule 1**;

**"IPR"** means intellectual property rights and includes patents, trademarks, service marks, design rights, (whether registerable or otherwise), applications for any of the foregoing, copyrights, neighbouring rights, know-how, trade secrets, corporate name, logos, domain names, rights in database, rights in computer software programs and software packages and all other similar proprietary rights, whether registerable or not in any country;

**"Late Payment Interest"** means the interest to apply to overdue invoices as detailed under item 22 to **Schedule 1**;

**"Losses"** means all damages, awards, judgments, assessments, fines, penalties, charges, costs and expenses and other payments however suffered or characterised;

**"Party"** means either of Client or FTI as the context may require, and **"Parties"** means both of them;

**"Payment Period"** means the maximum period for payment of an invoice, as detailed under item 20 to **Schedule 1**;

**"Services"** means the services to be performed by FTI as detailed under Section C (Service Particulars) to **Schedule 1**; and

"Term" means the period during which the Services will be performed, as calculable in accordance with item 13 to **Schedule 1**, and where relevant, will include any further extension periods as agreed between the Parties in writing.

### **3. General requirements and acknowledgments**

- 3.1. Each Party confirms and acknowledges that:
  - 3.1.1. it has the necessary powers and has obtained all necessary authorisations and consents, to enter into this Agreement;
  - 3.1.2. nothing under this Agreement is intended to preclude either Party from taking any necessary steps to comply with the professional or ethical rules or guidelines of any relevant professional of which they may be or become a member; and
  - 3.1.3. the Services do not (and are not intended to) constitute reserved investment, financial, legal, accounting or tax advice which would otherwise be governed by an appropriate professional or statutory body.
- 3.2. FTI is a subsidiary of FTI Consulting, Inc. FTI Consulting, Inc. and the FTI Group are a major global business advisory firm and engaged by many other companies and individuals. Before accepting an engagement, FTI conducts an assessment based on the substance of the work to be performed in order to establish whether there may be any conflicts of interest. As a condition of this Agreement, Client agrees that members of the FTI Group may be engaged by parties with interests that are adverse to and may not be consistent with the interests of Client. If appropriate, FTI will institute procedures to protect the confidentiality of information provided by Client under this Agreement.
- 3.3. To the extent that Client's financial instruments are admitted to trading on a regulated exchange, Client agrees to notify FTI where Client provides FTI with any information which Client considers to be "inside information" (as defined in the Market Abuse Regulations (Regulation 596/2014)). FTI agrees, upon Client's, or a regulator's written request to provide you a copy of any related insider list.

### **4. Services**

- 4.1. FTI will perform the Services:
  - 4.1.1. using all reasonable skill and care; and
  - 4.1.2. in compliance with Client's health and safety requirements, when entering Client's premises provided FTI is given advance notice of such requirements. Whilst on Client's premises, FTI Persons will be afforded by Client the same protection for health and safety purposes as is due to Client's personnel. If FTI is required by Client to enter the premises of a third party, Client will use reasonable efforts to ensure that the third party also affords such protection to FTI Persons as is due to its employees.
- 4.2. Where the output of the Services comprises of interim draft releases, research, presentations, advice or other works as deliverables, the same will not be treated as the final versions of the same nor relied upon by Client, until FTI confirms the same constitute Deliverables.

### **5. Fees**

- 5.1. The Fees are payable by Client in accordance with the methodology, frequency and timeframes detailed under Section D (Fees and Payment) to **Schedule 1**, irrespective of any potential set-off or counter claim.
- 5.2. If FTI does not receive payment of its relevant invoice within the Payment Period:
  - 5.2.1. FTI will be entitled to levy Late Payment Interest on any overdue amounts until such time as the relevant invoice is settled in full. Further, FTI shall be entitled to levy an additional charge for the collection of the outstanding Fees in an amount of a maximum of 40 Pound Sterling; and
  - 5.2.2. FTI will be entitled to suspend its performance of the Services without liability to Client in accordance with section 13.3 to this **Schedule 2**.
- 5.3. In the event that Client disputes any portion of an amount due under an invoice, Client may raise the same as a Dispute in accordance with the mechanism under section 14.1 to this **Schedule 2**. The remainder of the original invoice will otherwise remain payable on its terms.

### **6. Confidentiality**

- 6.1. During the Term, each Party agrees not to disclose any Confidential Information that it receives from the other Party to any third party without the other Party's prior written consent and agrees to safeguard the Confidential Information of the other Party in the same manner that it protects the confidentiality of its own confidential information of similar kind. Each Party will only use Confidential Information of the other to further the objectives of this Agreement, save that no obligations of confidentiality will apply to information which:
  - 6.1.1. is disclosed or is required to be disclosed by FTI in the proper performance of the Services;
  - 6.1.2. is or becomes generally known to third parties (other than as a result of a breach of the provisions of this Agreement);
  - 6.1.3. which is already lawfully in, or which comes lawfully into, the receiving Party's possession other than pursuant to this Agreement;



- 6.1.4. is disclosed with the disclosing Party's prior written approval or pursuant to a legally binding written request, an order or request of a court of competent jurisdiction or any governmental or regulatory authority or is required to be disclosed by applicable law or regulation;
- 6.1.5. is received from a third party who owes no obligation of confidentiality in respect of the information; or
- 6.1.6. is independently developed by the receiving Party.
- 6.2. Usage of the Confidential Information given to each Party will be restricted to that Party's and its Affiliates' directors, members, officers, consultants, contractors, professional and legal advisors and insurers where such persons have a reasonable requirement to access such Confidential Information.
- 6.3. Upon termination of this Agreement, and without undue delay of written request from the other Party to do so, the receiving Party will:
  - 6.3.1. to the extent technically feasible and practicable, return or destroy any Confidential Information furnished to it; and
  - 6.3.2. provide the disclosing Party with confirmation by the receiving Party (email being sufficient) that it has complied with the above requirement.
- 6.4. Nothing will prevent the receiving Party from retaining any Confidential Information to the extent required for any compliance purposes, or to meet any legal or regulatory requirement or where retained in the course of ordinary technical and/or system archiving activities, provided that such retention will at all times be consistent with the procedures used by the receiving Party to safeguard information.

## 7. FTI Marketing Activities

In the ordinary course of business and in marketing the services of FTI and FTI Group, FTI is permitted to disclose to third parties that it has performed the services for Client, provided that the description of the Services will be limited to either information which is in the public domain or which Client has authorised FTI to disclose.

## 8. IPR

### 8.1. Pre-existing IPR

- 8.1.1. Each Party will retain ownership of its IPR existing at the time of entering into this Agreement, including without limitation its software designated as such, implementation and integration technology and tools, manuals, indices, graphics, designs, databases, strategies, know-how and trade secrets, and all related IPR therein.
- 8.1.2. The Parties confirm that they hold appropriate authorisations, usage and/or sub-license rights in respect of any third party data provided to the other Party under this Agreement.

### 8.2. Ownership of Deliverables

Subject to section 8.3 to this **Schedule 2**, and on payment of any outstanding Fees, Client will own any Deliverables and FTI will use reasonable endeavours to fulfil any necessary assignments of the same.

### 8.3. FTI IPR inherent in Deliverables

In accordance with sections 8.1 and 8.4 to this **Schedule 2**, FTI hereby grants Client a limited, non-exclusive, royalty-free, non-sub licensable and revocable right to use its IPR inherent in the Deliverables, in order to derive the benefit of the Services and otherwise for its own internal purposes.

### 8.4. Other FTI IPR developed during Term

The Parties agree that any new techniques, expertise and ideas generated by FTI in performing the Services, other than that generated from Client's Confidential Information or Client's IPR, will remain vested in FTI as its IPR by operation of law or by virtue of this section.

### 8.5. Licence grant to third party software or data

To the extent relevant:

- 8.5.1. if Client requires appropriate third party usage licences with respect to FTI Tools or data held by FTI, FTI will procure the same save that Client acknowledges that:
  - a) FTI is the sole and exclusive owner of all IPR in and to the FTI Tools or data;
  - b) FTI otherwise has all appropriate licenses to the FTI Tools or data where the same is licensed to it by third parties; and/or
  - c) an additional charge may be levied in respect of such licence grant; and
- 8.5.2. if FTI requires appropriate usage licenses with respect to Client or Client designated third party tools, data, information and/or software for its performance of the Services, Client will procure the same at no additional cost to FTI.

### 8.6. Third party IPR infringement claims

8.6.1. To the extent any third party brings a claim against Client alleging the infringement of its own IPR, and prior to Client relying on the indemnity under section 11.1 to this **Schedule 2**, FTI will be first afforded an opportunity to:

- a) resubmit the infringing deliverable without reference to the relevant third party IPR; and/or
- b) obtain the necessary rights of usage with regard to the same.

## **9. Third party usage of Deliverables**

9.1. To the extent Client wishes to share a Deliverable with a third party for their usage, Client:

- 9.1.1. acknowledges that the Services performed under this Agreement are personal to it in respect of the intended purpose and have been performed by FTI on this basis;
- 9.1.2. where FTI considers it appropriate, FTI will consent to distribution of the Deliverables on a confidential, non-reliance basis to such persons, subject to the execution by the intended recipient of a release letter acceptable to FTI; and
- 9.1.3. will hold FTI harmless against any claims brought against FTI pursuant to such third party's usage of a relevant Deliverable.

## **10. Personnel**

10.1. The Parties have entered into this Agreement on the understanding that neither of them expect to incur or suffer any liabilities, claims or costs in respect of any employees or contractors of the other Party or those of any of the other Party's third parties connected to the Services.

10.2. Except as the other Party expressly authorises in writing in advance, and save for any such employees or contractors who have applied to an open market advertisement of employment of such Party, neither Party will solicit, directly or indirectly, any of the other Party's employees or contractors during the Term or for a period of 6 months thereafter.

## **11. Indemnities**

Owing to the nature of the Services:

11.1. FTI will indemnify Client against any and all claims by third parties for losses, damages or liabilities attributable to an infringement of such third party's IPR regarding its performance of the Services; and

11.2. Client will indemnify FTI against any and all claims for losses, damages or liabilities:

- 11.2.1. brought against FTI by a third party pursuant to section 9 to this **Schedule 2**;
- 11.2.2. resulting from information provided by Client to FTI including where the same is:
  - a) untrue, inaccurate or incomplete; and/or
  - b) In breach of a third party's IPR, personal data interests or confidentiality obligations owed; and
- 11.2.3. pursuant to an FTI third party tool usage right granted or procured by Client which infringes a third party's IPR.

## **12. Limitation of Liability**

12.1. This Agreement is between the Parties, and not directly with any FTI Person or other FTI Group member and accordingly Client agrees not to bring any claim in respect of loss or damage suffered by Client arising out of or in connection with this Agreement against any FTI Person or FTI Group member, even where the same has been negligent. Any claim intended to be brought by Client under or pursuant to this Agreement will be brought against FTI directly. References to the liability of FTI in this section apply to all relevant FTI Persons or FTI Group members.

12.2. Where the Services are left delayed, incomplete, prolonged or ineffective owing to a failure by Client to:

- 12.2.1. fulfil a Client Dependency;
- 12.2.2. provide any requisite guidance or approval timeously; and/or
- 12.2.3. provide true, accurate or complete information to FTI,

FTI will not bear any liability to Client in respect of the same.

12.3. FTI will not be liable to Client for any punitive or consequential damages or for any loss of profit, loss of business, depletion of goodwill, damage to reputation, or any other indirect losses or damage of any kind.

12.4. Subject to sections 12.1 to 12.3 to this **Schedule 2**, FTI's total aggregate liability for any claims or series of connected claims (whether in contract or tort) for Losses for breach or otherwise arising pursuant to this Agreement, is limited to the Fees paid or payable during the Term.

12.5. The limitation of liability as to quantum under section 12.4 to this **Schedule 2** will not apply to:

- 12.5.1. any indemnities granted by FTI under section 11 to this **Schedule 2**;
- 12.5.2. death or personal injury caused by FTI's fault or negligence;

12.5.3. fraud or fraudulent misrepresentation; or

12.5.4. any matter for which liability cannot be excluded or restricted under English law.

### **13. Duration and Termination**

13.1. This Agreement will remain in full force and effect in accordance with the Term. Either Party may terminate this Agreement in its entirety on no less than 3 months' written notice.

13.2. At any time during the term of the Agreement, either Party, without incurring any liability, may give immediate notice to the other, terminating the Agreement, in the event that:

13.2.1. the other Party commits a breach of this Agreement, which in the case of a breach capable of remedy has not been remedied within 30 days of being called to do so;

13.2.2. a Force Majeure persists, provided the terminating Party has provided at least 30 days' notice of the existence of the same; or

13.2.3. an order is made or a resolution is passed for the winding up of the other Party (other than a solvent winding up for the purposes of amalgamation or reconstruction) or for the appointment of an administrator or receiver to manage the affairs, business and/or take charge of the property of the other Party, or the other Party takes or suffers any similar or analogous action in consequence of debt, or an arrangement or composition is made by the other Party with its creditors or an application to a competent court for protection from its creditors or the same is made by the other Party.

13.3. FTI may terminate or suspend this Agreement if it does not receive payment of any undisputed invoice in accordance with section 5 to this **Schedule 2**, after written notice of non-payment is provided and no payment is received within 30 days of such notice.

13.4. Upon any termination, FTI will be paid any unpaid and undisputed Fees for Services performed up to the date of termination, which will be payable in accordance with section 5 to this **Schedule 2**.

### **14. Dispute Resolution and Applicable Law**

14.1. In the event that either Party wishes to raise a Dispute under this Agreement, such Party will first notify the other Party of the same within 5 working days, and the Parties will seek to resolve such Dispute between them within 10 working days thereafter, prior to seeking formal relief. Nothing in this subsection is intended to limit an aggrieved Party from seeking urgent or injunctive relief.

14.2. This Agreement and any Dispute will be governed by and construed in accordance with English law. The Parties irrevocably agree to the jurisdiction of the courts of England and Wales in relation to any Dispute.

### **15. Communications**

15.1. Unless a Party instructs the other Party not to, each Party may use e-mail to contact the other Party or anyone involved under this Agreement. The Parties cannot guarantee the security of e-mails, or when they will arrive. Neither Party is responsible for any loss or damage caused by e-mail arriving late, or loss or damage caused by e-mail security being broken, nor is either Party responsible for any loss or damage to the other or its computer systems which may be caused by electronic communication with such Party.

### **16. Compliance**

16.1. Each Party will comply with all applicable anti-corruption, anti-money laundering, anti-bribery and sanctions and blocking statutes laws and regulations, including those of the United Nations, European Union, United Kingdom and United States. Each Party will promptly notify the other Party in the event of any violation or failure to comply with this section, including any allegations relating to the same, or of any changes in applicable law or Services that may affect the performance of this Agreement.

16.2. Where required by FTI, Client agrees to provide identifying documents and information about itself and individuals and/or entities associated with Client in order to comply with anti-money laundering laws and regulation, and to keep those documents and information up to date. Client acknowledges that FTI may be unable to provide services if FTI is unable to verify Client's identity, or in some instances, the identities of Client's directors, shareholders and beneficial owners.

16.3. FTI may be required by law or regulation to report to a governmental or regulatory authority FTI's knowledge and/or suspicion that certain criminal offences have been committed, regardless of whether such an offence has been committed by Client or by a third party. Client acknowledges that FTI may not be able to discuss such reports because of restrictions imposed by those laws and regulations and FTI may have to cease acting for Client in those circumstances. Client agrees that FTI is not responsible for any adverse consequences Client may suffer as a result of FTI's compliance with such laws and regulations.

### **17. Miscellaneous**

17.1. Nothing in this Agreement is intended to create a joint venture, partnership, fiduciary or agency relationship between the Parties and the Parties are intended to remain independent contractors to one another with neither Party possessing the authority to bind or commit the other.

17.2. If any provision of this Agreement is held to be invalid, illegal or unenforceable, such provisions will no longer form part of this



Agreement without prejudice to the enforceability of the remaining provisions of the Agreement, provided always that if any such removal substantially affects or alters the commercial basis of this Agreement, the Parties will seek to amend this Agreement to regularise the same.

- 17.3. Any written notice to be given hereunder may be delivered in person or by letter. All such notices will be deemed to have been received at the times when in the ordinary course they would have been received.
- 17.4. Save as detailed under this Agreement, neither Party will assign, transfer, sub-contract or in any way make over to a third party the benefit and/or burden of this Agreement without the prior written consent of the other.
- 17.5. No amendment or variation to this Agreement is enforceable unless agreed to by both Parties in writing.
- 17.6. The delay or failure by either Party to exercise or enforce any of its rights under this Agreement will not constitute a waiver of that Party's corresponding rights.

## ANNEX B - Definitions

Throughout this report, the term “Audited Provider” is used to refer to Aylo Freesites Limited, as defined on Page 3 of the main body of this report. Where the Audit refers to the online platform explicitly, or the operation thereof, the name “Pornhub” is used. For the purposes of absolutely clarity, the “Pornhub” platform is owned and by the “Audited Provider” and the use of either term is intended to provide specific context and not in any way to show delineation, segregation or avoidance in any way of the obligations audited herein.

Other terminology is used as appropriate, some of which is defined below for the convenience of the reader.

Term	Definition
Active recipient of an online platform	A recipient of the service that has engaged with an online platform by either requesting the online platform to host information or being exposed to information hosted by the online platform and disseminated through its online interface.
Active recipient of an online search engine	A recipient of the service that has submitted a query to an online search engine and been exposed to information indexed and presented on its online interface.
Advertisement	Information designed to promote the message of a legal or natural person, irrespective of whether to achieve commercial or non-commercial purposes, and presented by an online platform on its online interface against remuneration specifically for promoting that information.
Commercial communication	‘Commercial communication’ as defined in Article 2, point (f), of Directive 2000/31/EC.
Complainant	Any natural or legal person who makes a formal complaint.
Consumer	Any natural or legal person who is acting for purposes which are outside his or her trade, business, craft, or profession and accessing the online platform.
Content creator	Any natural or legal person who curates content for the purpose of uploading to and sharing via the online platform.
Content moderation	The activities, whether automated or not, undertaken by providers of intermediary services, that are aimed, in particular, at detecting, identifying and addressing illegal content or information incompatible with their terms and conditions, provided by recipients of the service, including measures taken that affect the availability, visibility, and accessibility of that illegal content or that information, such as demotion, demonetisation, disabling of access to, or removal thereof, or that affect the ability of the recipients of the service to provide that information, such as the termination or suspension of a recipient’s account.
Content moderator	Any professional person employed by the Audited Provider with the requirement, direct or otherwise, to discharge duties consisting of content moderation.
Digital Services Coordinator of destination	The Digital Services Coordinator of a Member State where the online service is provided.
Digital Services Coordinator of establishment	The Digital Services Coordinator of the Member State where the main establishment of a provider of an intermediary service is located or its legal representative resides or is established.
Dissemination to the public	Making information available, at the request of the recipient of the service who provided the information, to a potentially unlimited number of third parties.
Evidence	Information used by the practitioner in arriving at the practitioner’s conclusion. Evidence includes attestation, information contained in relevant information systems, and other information formally or otherwise obtained.
Illegal content	Any information that, in itself or in relation to an activity, including the sale of products or the provision of services, is not in compliance with Union law or the law of any Member State which is in compliance with Union law, irrespective of the precise subject matter or nature of that law.
Intermediary service	One of the following information society services: (i) a ‘mere conduit’ service, consisting of the transmission in a communication network of information provided by a recipient of the service, or the provision of access to a communication network; (ii) a ‘caching’ service, consisting of the transmission in a communication network of information provided by a recipient of the service, involving the automatic, intermediate and temporary storage of that information, performed for the sole purpose of making more efficient the information’s onward transmission to other recipients upon their request; (iii) a ‘hosting’ service, consisting of the storage of information provided by, and at the request of, a recipient of the service.

Manifestly illegal content	Illegal content that is unmistakably, and without requiring review by a lawyer, in breach of legal provisions regulating the legality of content on the online platform in a Member State.
Material (or Materiality)	The threshold beyond which deviations or misstatements by the audited provider, individually or aggregated, would reasonably affect the audit findings, conclusions, and opinions.
Online interface	Any software, including a website or a part thereof, and applications, including mobile applications.
Online platform	A hosting service that, at the request of a recipient of the service, stores and disseminates information to the public, unless that activity is a minor and purely ancillary feature of another service or a minor functionality of the principal service and, for objective and technical reasons, cannot be used without that other service, and the integration of the feature or functionality into the other service is not a means to circumvent the applicability of this Regulation.
Online search engine	An intermediary service that allows users to input queries in order to perform searches of, in principle, all websites, or all websites in a particular language, on the basis of a query on any subject in the form of a keyword, voice request, phrase or other input, and returns results in any format in which information related to the requested content can be found.
Persons with disabilities	Persons who have long-term physical, mental, intellectual or sensory impairments which in interaction with various barriers may hinder their full and effective participation in society on an equal basis with others, as referred to in Article 3, point (1), of Directive (EU) 2019/882 of the European Parliament and of the Council.
Profiling	Any form of automated processing of personal data consisting of the use of personal data to evaluate certain personal aspects relating to a natural person, in particular to analyse or predict aspects concerning that natural person's performance at work, economic situation, health, personal preferences, interests, reliability, behaviour, location or movements
Reasonable assurance	A high but not absolute level of assurance that the audit findings are free from material misstatements. This is reached by gathering sufficient and appropriate evidence to form an opinion on whether the audit findings present a true and fair view.
Recipient of the service	Any natural or legal person who uses an intermediary service, in particular for the purposes of seeking information or making it accessible.
Recommender system	A fully or partially automated system used by an online platform to suggest in its online interface specific information to recipients of the service or prioritise that information, including as a result of a search initiated by the recipient of the service or otherwise determining the relative order or prominence of information displayed.
Special data categories	Elements of personal data revealing racial or ethnic origin, political opinions, religious or philosophical beliefs, or trade union membership, and the processing of genetic data, biometric data for the purpose of uniquely identifying a natural person, data concerning health or data concerning a natural person's sex life or sexual orientation, as defined in Article 9 of Directive 2016/679.
Substantial connection to the Union	A connection of a provider of intermediary services with the Union resulting either from its establishment in the Union or from specific factual criteria, such as: a significant number of recipients of the service in one or more Member States in relation to its or their population; or the targeting of activities towards one or more Member States.
Terms and conditions	All clauses, irrespective of their name or form, which govern the contractual relationship between the provider of intermediary services and the recipients of the service. Also referred to as Terms of Service.
Terms of Service	See Terms and Conditions