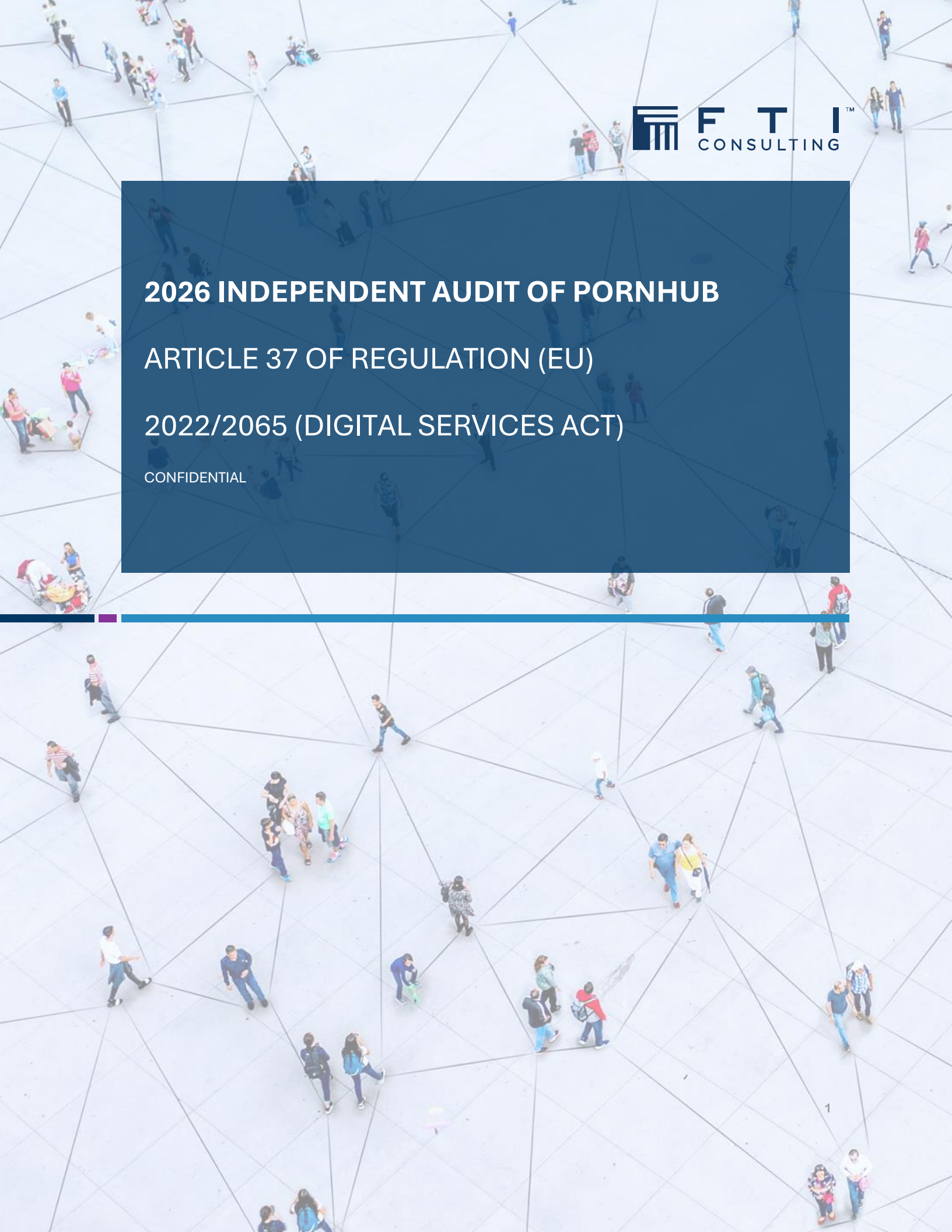

2026 INDEPENDENT AUDIT OF PORNHUB

ARTICLE 37 OF REGULATION (EU) 2022/2065 (DIGITAL SERVICES ACT)

CONFIDENTIAL

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INTRODUCTION - Summary of Audit Activities and Outcomes

FTI Consulting ("the Auditor", also referred to as "FTI") conducted this examination ("the Audit") for Aylo Freesites Limited ("the Audited Provider"). The Audit followed three sets of rules. First, the auditing standards identified in Section B - Auditing Information. Second, the Commission Delegated Regulation (EU) supplementing Regulation (EU) 2022/2065 of the European Parliament and of the Council, 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. Third, the inspection scope agreed with the Audited Provider, as set out on the pages immediately following this section.

In a limited number of instances, certain obligations could not be audited owing to conditions outside the control of the Audited Provider. In such circumstances, we explicitly noted this in each relevant section and instead assessed the capability of the Audited Provider to meet that obligation during the period of the Audit, had it become applicable. Where substantive, control-based or other testing procedures yielded sufficient evidence to support a conclusion, we did so and documented the rationale for that outcome.

The Auditor concludes that the information and evidence obtained during the engagement are both sufficient in quantity and appropriate in quality to support a robust and defensible assessment of each relevant obligation. On this basis, the Auditor has established a sound evidentiary foundation for conclusions that provide reasonable assurance in accordance with applicable regulatory and auditing standards. For clarity, 'reasonable assurance' is a defined term, meaning 'a high but not absolute level of assurance that the audit findings are free from material misstatements', as set out in Annex B of this report.

To enable rigorous testing and validation of the accuracy of privacy and safety systems, along with respective control and communication processes, information was obtained through the following:

- Public information pertinent to each element and obligation.
- 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.

Please refer to Annex B for further details.

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

SUMMARY OF APPLICABLE SUB ARTICLE AUDIT CONCLUSIONS

The Auditor concluded that:

There were **69** obligations with a Positive outcome
There were **11** obligations with a Positive with Comments outcome
There were **2** obligations with a Negative outcome

1 obligation was reviewed and found to be inconculsive as the dependent condition was not present.

CHAPTER III, DUE DILIGENCE OBLIGATIONS FOR A TRANSPARENT AND SAFE ONLINE ENVIRONMENT					
Section 1	**Section 2**	**Section 3**		**Section 5**	
11.1	16.1	20.1	24.1	34.1	40.5
11.2	16.2	20.2	24.2	34.2	40.6
11.3	16.4	20.3	24.3	34.3	40.7
12.1	16.5	20.4	24.5	35.1	40.12
12.2	16.6	20.5	25.1	36.1	41.1
14.1	17.1	20.6	26.1	37.1	41.2
14.2	17.2	21.1	26.2	37.2	41.3
14.4	17.3	21.2	26.3	37.4	41.4
14.5	17.4	21.5	27.1	37.6	41.5
14.6	18.1	22.1	27.2	38.1	41.6
15.1	18.2	22.6	27.3	39.1	41.7
		23.1	28.1	39.2	42.1
		23.2	28.2	39.3	42.2
		23.3	28.3	40.1	42.3
		23.4		40.3	42.4
				40.4	42.5

Positive
Positive with Comments
Negative
Inconclusive

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]

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?

Yes. This audit report contains an assessment of all the obligations and commitments referred to in Article 37(1) of Regulation (EU) 2022/2065 applicable to the Audited Provider.

i. Compliance with Regulation (EU) 2022/2065

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
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	Transparency reporting obligations for providers of online platforms	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	Online protection of minors	28.1
		28.2
		28.3
34	Risk assessment	34.1
		34.2
		34.3
35	Mitigation of risks	35.1
36	Crisis response mechanism	36.1
37	Independent Audit	37.1
		37.2
		37.4
		37.6
38	Recommender systems	38.1
39	Additional online advertising transparency	39.1
		39.2
		39.3
40	Data access and scrutiny	40.1
		40.3
		40.4
		40.5
		40.6
		40.7
		40.12
41	Compliance function	41.1
		41.2
		41.3
		41.4
		41.5
		41.6
		41.7
42	Transparency reporting obligations	42.1
		42.2
		42.3
		42.4
		42.5

ii. Compliance with codes of conduct and crisis protocols

Commitments undertaken pursuant to codes of conduct referred to in Articles 45 and 46 of Regulation (EU) 2022/2065 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:

b. Audit start date:

21 April 2025

c. Audit end date:

20 April 2026

SECTION B

Auditing Organisation

SECTION B - Auditing Organisation

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

FTI Consulting
200 Aldersgate,
London, EC1A 4HD
United Kingdom

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

a. For each member of the auditing team, provide:
   i. their personal name;
   ii. the individual organisation, part of the auditing organisation, they are affiliated with;
   iii. their professional email address;
   iv. descriptions of their responsibilities and the work they undertook during the audit.

3. Auditors' qualifications:

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

FTI regularly performs audits assessing compliance with the Digital Services Act ("DSA"), including engagements that involve large-scale, complex technical challenges requiring tailored analytical approaches and specialized technical expertise. Through this work, FTI has demonstrated a consistent capability to design, implement, and execute audit programmes that are effective, risk-based, and aligned with applicable regulatory expectations.

FTI's understanding of DSA requirements is underpinned by substantial experience in auditing against comparable regulatory frameworks. This expertise is further reinforced by the professional qualifications and certifications held by the personnel assigned to this engagement, providing additional assurance regarding the technical competence and regulatory knowledge applied throughout the audit process:

- **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 professionals are acknowledged leaders in their chosen fields. Individuals performing this audit include former financial regulators, and senior risk and audit executives previously employed by some of the top Fortune 500 companies.

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 account 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 confirming that FTI is free from any conflicts of interest, FTI has deployed only digital, privacy and information security professionals who were not involved with any other matter, project or assessment for a period of at least 12 months before the beginning of the Audit and who will not provide any such services in the 12 months following its completion.

FTI has not performed this Audit in return for fees contingent on its outcome. For a period of more than 10 years, FTI has not provided any other auditing services to the Audited Provider, or to any legal person connected with that provider, that would conflict with or otherwise compromise the integrity of this audit.

Further, this audit report is based on an audit performed by FTI 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 may 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 prejudge 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 the independence of the audit team through mandatory compliance with professional ethics, the avoidance of conflicts of interest, and reporting lines that run to an independent body such as the board or audit committee rather than to IT management. An audit charter defines the team's 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 and unbiased audit approach, professional competence, and continuous development as a means of maintaining objectivity. It also enforces quality assurance through peer reviews, reinforcing adherence to independence and ethical standards, ensuring the credibility of audit findings.

Key principles from the International Standard on Assurance Engagements (ISAE) 3000 were additionally applied to provide combined rigour and guide critical definitions and methodological choices 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 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. Such practices not only reinforce FTI's commitment to ethical standards, but also significantly enhance the robustness of the audit methodology and its associated 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 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. Their application has ensured the consistency, reliability, and effectiveness of the Audit.

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

Key principles from the International Standard on Assurance Engagements (ISAE) 3000 were applied to reinforce the methodology and to guide critical definitions and methodological choices where appropriate. ISAE3000 is a principles-based standard capable of supporting 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, which 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 Practitioner's 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, supporting FTI in sampling, assessing, and validating the requirements of the Digital Services Act (Regulation (EU) 2022/2065) under Article 37 of the same, and in reaching a reasonable level of assurance for each audited obligation where 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 relevant to the technical processes under review, and 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 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 the quality of our work through review by our senior professionals. In addition, our business segments provide training directed at technical proficiency. At a broader level, our Code of Ethics and Business Conduct (the "Code"), which incorporates our Statement of Values, reflects our commitment to quality throughout. Depending on the nature of their specific services, individual business teams may employ additional quality controls.

SECTION C

Summary of the main findings

SECTION C - Summary of the main findings

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

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:

There were **69** obligations with a Positive outcome, **11** obligations with a Positive with Comments outcome, and **2** obligations with a Negative outcome Noting that a high proportion of Positive findings were observed, non-compliance in respect of a single obligation requires that a negative conclusion be reached. The overall opinion of this audit is therefore **Negative.**

2. Audit conclusion for each audited obligation:

Ref	Conclusion	Ref	Conclusion	Ref	Conclusion	Ref	Conclusion
11.1	POSITIVE	18.2	POSITIVE	26.1	COMMENTS	39.3	COMMENTS
11.2	POSITIVE	20.1	POSITIVE	26.2	POSITIVE	40.1	POSITIVE
11.3	POSITIVE	20.2	POSITIVE	26.3	POSITIVE	40.3	POSITIVE
12.1	POSITIVE	20.3	POSITIVE	27.1	COMMENTS	40.4	POSITIVE
12.2	POSITIVE	20.4	POSITIVE	27.2	POSITIVE	40.5	POSITIVE
14.1	POSITIVE	20.5	POSITIVE	27.3	POSITIVE	40.6	POSITIVE
14.2	POSITIVE	20.6	POSITIVE	28.1	NEGATIVE	40.7	POSITIVE
14.4	POSITIVE	21.1	POSITIVE	28.2	POSITIVE	40.12	POSITIVE
14.5	POSITIVE	21.2	POSITIVE	28.3	POSITIVE	41.1	POSITIVE
14.6	POSITIVE	21.5	POSITIVE	34.1	COMMENTS	41.2	POSITIVE
15.1	POSITIVE	22.1	POSITIVE	34.2	POSITIVE	41.3	POSITIVE
16.1	COMMENTS	22.6	POSITIVE	34.3	POSITIVE	41.4	POSITIVE
16.2	POSITIVE	23.1	COMMENTS	35.1	COMMENTS	41.5	POSITIVE
16.4	POSITIVE	23.2	NEGATIVE	36.1	POSITIVE	41.6	POSITIVE
16.5	POSITIVE	23.3	INCONCLUSIVE	37.1	POSITIVE	41.7	POSITIVE
16.6	POSITIVE	23.4	POSITIVE	37.2	POSITIVE	42.1	POSITIVE
17.1	POSITIVE	24.1	COMMENTS	37.4	POSITIVE	42.2	COMMENTS
17.2	POSITIVE	24.2	POSITIVE	37.6	POSITIVE	42.3	POSITIVE
17.3	POSITIVE	24.3	POSITIVE	38.1	COMMENTS	42.4	POSITIVE
17.4	POSITIVE	24.5	POSITIVE	39.1	POSITIVE	42.5	POSITIVE
18.1	POSITIVE	25.1	COMMENTS	39.2	POSITIVE		

There was **1** obligation (23.3, as shown) that was applicable but not auditable.

SUMMARY OF NON-APPLICABLE SUB-ARTICLES

50 obligations fell outside the scope of this Audit on grounds of eligibility or applicable criteria.
31 obligations were not auditable as the conditions triggering them did not arise during the period of this assessment.

Sub-Article for which no obligation is made, or that is not applicable/auditable							
13.1	19.2	22.7	30.3	33.2	36.5	40.8	43.7
13.2	21.3	22.8	30.4	33.3	36.6	40.9	44.1
13.3	21.4	24.4	30.5	33.4	36.7	40.10	44.2
13.4	21.6	24.6	30.6	33.5	36.8	40.11	
13.5	21.7	25.2	30.7	33.6	36.9	40.13	
14.3	21.8	25.3	31.1	35.2	36.10	43.1	
15.2	21.9	28.4	31.2	35.3	36.11	43.2	
15.3	22.2	29.1	31.3	36.1	37.3	43.3	
16.3	22.3	29.2	32.1	36.2	37.5	43.4	
17.5	22.4	30.1	32.2	36.3	37.7	43.5	
19.1	22.5	30.2	33.1	36.4	40.2	43.6	

	Obligation is not auditable		*Condition does not exist for the obligation to be applicable or auditable*

SECTION C.2 - Compliance with voluntary commitments in codes of conduct and crisis protocols

1. Audit opinion for compliance with the commitments made under Article 45 through 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, **No Conclusion** is available for the voluntary commitments on codes of conduct and crisis protocols.

2. Audit conclusion for each audited commitment

14 obligations fell outside the scope of this Audit on grounds of eligibility or applicable criteria.
2 obligations were not auditable as the conditions triggering them did not arise during the period of this assessment.

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*

SECTION D

Audit Conclusions

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 designated dsa@pornhub.com as the single point of contact for communications with recipients of the service, European Union Member State authorities, the European Commission, and the Board for Digital Services. This contact point is referenced in the Terms of Service and on the Audited Provider's EU DSA webpage. The webpage also includes additional contact channels, including a webform and a mailing address.

The designation of the single point of contact was confirmed through the information request response. Responsibility for maintaining the contact information sits with the IT and Legal functions, and the related distribution list is updated where organisational changes affect ownership.

Interviews with Compliance personnel confirmed that a formal process is in place for receiving, prioritising and resolving requests from Member State authorities. The information provided in interview was consistent with the documentation reviewed.

Substantive testing identified that incoming requests receive an automated acknowledgement, generate a ticket in the workflow tool, and are subsequently handled through a personalised response from the designated team. Correspondence is retained within the ticketing system, with audit trails maintained for each ticket and tasks assigned to responsible parties. Internal policies, procedural documentation and employee training materials relevant to the handling of authority requests were also reviewed.

The Audited Provider has demonstrated 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;

[redacted]

EVX01 - EU DSA
EVX02 - Terms Of Service _ Pornhub.com
EVX30 - Contact Us _ Pornhub Support
EVX84 - Terms Of Service _ Pornhub.com - Updated Jan 31 2026

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 2025 to 20 April 2026

d. any other relevant information and metadata.

Not Applicable

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

The evidence gathering process was conducted using a combination of methods to obtain sufficient and appropriate audit evidence. These methods included the review of publicly available information, analysis of responses provided through a formal information request process, examination of relevant internal documentation provided by the audited entity, and interviews with designated Subject Matter Experts. In addition, testing procedures were conducted in relation to the designated single point of contact.

In particular, internal documentation and supporting evidence were reviewed in relation to the requirements set out in Article 11(1) to assess the existence and adequacy of the relevant processes and controls.

Publicly available sources were examined to corroborate information provided by the entity and to verify externally visible elements of the implemented processes. In addition, written confirmations and clarifications received through the information request process were evaluated and cross-checked against the supporting documentation and operational evidence provided.

Based on the information obtained, a series of tests and inspections were performed to assess the effectiveness of the processes implemented to fulfil the relevant obligations. These procedures included, but were not limited to, the following:

Substantive testing of the electronic processes used to fulfil the obligation under review.

- Review of the designation process to verify whether a single point of contact had been formally designated for regulatory communication.
- Verification of electronic accessibility of the single point of contact by sending test communications to determine whether the communication channel is active and monitored.
- Assessment of responsiveness, including whether test inquiries were acknowledged and addressed within a reasonable and appropriate timeframe.
- Evaluation of communication channel reliability, to confirm that messages were consistently delivered without technical errors or failures.
- Follow-up discussions with the audited provider, including review of available audit logs and related records, to further understand the operation and monitoring of the communication process.

These procedures were performed to evaluate the design and operational effectiveness of the electronic processes supporting the obligation. The results provided reasonable assurance regarding the entity's level of compliance with the applicable requirements.

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:

Not applicable.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 published the single point of contact in its Terms of Service and on a dedicated EU DSA webpage at https://www.pornhub.com/information/eu_dsa. The publication of the contact details in these locations was also confirmed through the information request response.

Audit evidence indicates that the dedicated EU DSA webpage is publicly accessible from the main website and includes the single point of contact details. Review of uploaded documents, including the Implementation and Transparency Report, indicates that the webpage is being maintained, with a visible date reference of 1 January 2026 under DSA Title I.

A subject matter expert interview was conducted to confirm operational understanding and day-to-day handling of the Article 11 requirements. The responses were consistent with the documented evidence reviewed and confirmed that procedures are in place for management of this requirement.

The Audited Provider has demonstrated 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;

[redacted]

EVX01 - EU DSA
EVX02 - Terms Of Service _ Pornhub.com
EVX30 - Contact Us _ Pornhub Support
EVX84 - Terms Of Service _ Pornhub.com - Updated Jan 31 2026

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 2025 to 20 April 2026

d. any other relevant information and metadata.

Not Applicable

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

Evidence was gathered through multiple methods to ensure that it was sufficient and appropriate. These methods included the review of publicly available information, analysis of responses provided through the information request process, and examination of relevant internal documentation provided by the audited entity. In addition, interviews were conducted with designated subject matter experts to obtain a detailed understanding of the relevant procedures, controls, and compliance arrangements.

Publicly available information was reviewed to verify externally accessible elements of the implemented processes and to corroborate information provided by the audited entity. Internal documentation and written confirmations received through the information request process were assessed to determine whether appropriate procedures were formally established and implemented.

Based on the information obtained, a series of tests and inspections were performed to assess the implementation and effectiveness of the processes supporting the obligation under Article 11(2). These procedures included, but were not limited to, the following:

- Substantive testing of the electronic processes supporting the fulfilment of the relevant obligation.

- Review of the audited provider's official website to confirm that the details of the single point of contact are publicly available, accessible without authentication requirements, and presented without outdated or conflicting information.
- Verification of electronic accessibility, including navigation testing through standard website sections (e.g., contact, compliance, or legal pages) to confirm that the single point of contact information can be located by external stakeholders through typical user pathways.
- Assessment of consistency between the information published on the website and the corresponding internal procedural and operational documentation to confirm alignment.
- Evaluation of the reliability of the communication channel, including verification that communications sent through the published contact mechanisms can be delivered without technical errors or failures.

These procedures were performed to evaluate the design and operational effectiveness of the processes supporting the public availability and accessibility of the single point of contact, and the results used to provide reasonable assurance regarding the audited entity's level of compliance with the applicable requirements.

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:

Not applicable.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 stated that communications with the single point of contact may be conducted in English or Greek. This information was identified in the full Terms and Conditions under Communication and Contact Options and was also referenced in the information request response.

Audit testing identified that, during a limited period within the Audited Period, the language information was not presented on the dedicated EU DSA webpage alongside the single point of contact details; this issue was subsequently corrected and was not assessed as material to the audit conclusion.

The location of the language specification within the Terms and Conditions did not clearly indicate whether it applied to all communications with the DSA point of contact or only to removal orders submitted through the linked template form. Evidence reviewed also noted that the linked form was at times unavailable.

The Audited Provider inadvertently caused (and corrected once aware) a non-compliance issue with this obligation during the Audited Period but is compliant (and was for the majority of the Audited Period).

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]

EVX01 - EU DSA
EVX02 - Terms Of Service _ Pornhub.com
EVX84 - Terms Of Service _ Pornhub.com - Updated Jan 31 2026
EVX85 - DSA DB - Porhnhub ToS - Aug 21 2025
EVX86 - DSA DB - Porhnhub ToS - Jan 31 2026

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 2025 to 20 April 2026

d. any other relevant information and metadata.

Not Applicable

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

Evidence was gathered through multiple methods to ensure that it was sufficient and appropriate. These methods included the review of publicly available information, analysis of responses provided through the information request process, and examination of relevant internal documentation provided by the audited entity. In addition, interviews were conducted with designated subject matter experts to obtain a detailed understanding of the procedures and operational arrangements supporting the language requirements for communication with the single point of contact.

Publicly available sources, including the Audited Provider's website and related documentation, were reviewed to verify the languages declared as supported for regulatory communication. Internal documentation and confirmations received through the information request process were assessed to determine whether the documented procedures align with the publicly communicated information and operational practices.

Based on the information obtained, a series of tests and inspections were performed to assess the implementation and effectiveness of the processes supporting the obligation under Article 11(3). These procedures included, but were not limited to, the following:

[redacted]

- Verification of the languages declared as supported for regulatory communication, including confirmation of their accuracy in publicly available documentation and supporting internal materials.
- Functional testing of the language channels, including the submission of test inquiries in the declared languages to assess whether communications were successfully received, understood, and appropriately processed.
- Assessment of responsiveness, including whether responses were provided within a reasonable timeframe and in the language used for the inquiry, where applicable.
- Evaluation of the consistency and accuracy of multilingual communications, to confirm that the meaning and intent of responses were maintained across different languages.
- Verification of operational availability, including confirmation that the declared languages are supported in practice by the relevant communication channels and operational processes.

These procedures were performed to evaluate the design and operational effectiveness of the processes supporting multilingual communication with the single point of contact. The results of the testing provided reasonable assurance regarding the audited entity's level of compliance with the applicable requirements.

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, updates to the DSA section (including changes on 21 August 2025) temporarily resulted in the omission of the language specification for communications with the single point of contact. This change was evaluated by assessing compliance both during and after the affected period, including verification of corrective actions implemented by the Audited Provider, and not deemed to be material.

7. Other relevant observations and findings:

Not applicable.

SECTION D.1 - Audit conclusion for Obligation - Article 12.1 - Point of Contact for Recipients of the Service

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
Positive
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 designated dsa@pornhub.com as its single point of contact for Digital Services Act matters. This contact point is published on the dedicated EU DSA webpage and in the Terms of Service. The designation was also confirmed through the information request response and audit interviews.

The published contact point is used for communications from recipients of the service, European Union Member State authorities, the European Commission, and the Board for Digital Services. Audit evidence also identified additional communication channels, including a webform, a physical mailing address referenced

in the Terms of Service summary, and a separate general support email address (support@pornhub.com) with a distinct stated purpose.

The evidence reviewed indicates that the available communication channels enable electronic communication with the Audited Provider and do not rely solely on automated tools. Responsibility for maintaining the contact information sits with the IT and Legal functions, and the related distribution list is updated where organisational changes affect ownership.

The Audited Provider has demonstrated 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;

[redacted]
EVX01 - EU DSA
EVX02 - Terms Of Service _ Pornhub.com
EVX84 - Terms Of Service _ Pornhub.com - Updated Jan 31 2026

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 2025 to 20 April 2026

d. any other relevant information and metadata.

Not Applicable

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

Evidence was gathered through multiple methods to ensure that it was sufficient and appropriate. These methods included the review of publicly available information, analysis of responses provided through the information request process, and examination of relevant internal documentation provided by the audited entity. In addition, interviews were conducted with designated subject matter experts to obtain an understanding of the procedures and operational arrangements supporting user communication with the service provider.

Publicly available sources, including the audited provider's website and user-facing support interfaces, were reviewed to verify the existence and accessibility of a designated communication channel through which users may contact the Audited Provider. Internal documentation and confirmations received through the information request process were assessed to determine whether the relevant procedures and communication mechanisms are formally established and operationally supported.

Based on the information obtained, a series of tests and inspections were performed to assess the implementation and effectiveness of the processes supporting the obligation under Article 12(1). These procedures included, but were not limited to, the following:

- Review of the audited provider's official website and user interfaces to determine whether a user-facing point of contact or communication channel has been formally designated and is clearly accessible to users.
- Functional testing of user-facing communication channels, and dedicated email addresses, to assess their activity, functionality, and accessibility, including the identification of any technical barriers or operational issues.
- Evaluation of the usability of the communication process, including the simplicity and intuitiveness of the user journey, the ease of navigation, the clarity of instructions provided to users, and the overall level of technical complexity involved in submitting inquiries.
- Assessment of the availability of multiple communication channels, including email, portal-based communication, or other electronic options, to determine whether users have alternative means of contacting the Audited Provider and are not solely reliant on automated tools.
- Testing of the responsiveness of the communication channels, including whether user inquiries are acknowledged and addressed within a reasonable timeframe and through the appropriate communication mechanism.

These procedures were performed to evaluate the design and operational effectiveness of the user communication channels established by the audited provider. The results of the testing provided reasonable assurance regarding the accessibility, usability, and effectiveness of the mechanisms through which users may communicate with the Audited Provider in accordance with the applicable requirements.

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:

Not applicable.

SECTION D.1 - Audit conclusion for Obligation - Article 12.2 - Point of Contact for Recipients of the Service

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 published the designated single point of contact, dsa@pornhub.com, in the Terms of Service and on the dedicated EU DSA webpage at https://www.pornhub.com/information/eu_dsa. The webpage is accessible from the main website and provides the contact information publicly.

In addition to the single point of contact email address, the EU DSA webpage and the Terms of Service include alternative contact channels, namely a webform and a physical mailing address. Audit evidence

indicates that these contact details are publicly available and can be identified by recipients of the service for DSA-related communications.

The Auditor observed that the EU DSA webpage includes a visible date reference of 1 January 2026, indicating that the page is maintained through periodic updates. Responsibility for maintaining and updating the contact information sits with the IT and Legal functions, with updates made where changes affect ownership or governance.

The Audited Provider has demonstrated 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;

[redacted]

EVX01 - EU DSA
EVX02 - Terms Of Service _ Pornhub.com
EVX84 - Terms Of Service _ Pornhub.com - Updated Jan 31 2026

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 2025 to 20 April 2026

d. any other relevant information and metadata.

Not Applicable

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

Evidence was gathered through multiple methods to ensure that it was sufficient and appropriate. These methods included the review of publicly available information, analysis of responses provided through the information request process, and examination of relevant internal documentation provided by the audited entity. In addition, interviews were conducted with designated subject matter experts to obtain an understanding of the procedures and responsibilities associated with maintaining user communication channels and related compliance requirements.

Publicly available sources, including the audited provider's website and user support interfaces, were reviewed to verify the publication and accessibility of the user-facing point of contact. Internal documentation and confirmations received through the information request process were assessed to determine whether the publicly communicated information aligns with the Audited Provider's documented procedures and operational practices.

Based on the information obtained, a series of tests and inspections were performed to assess the implementation and effectiveness of the processes supporting the obligation under Article 12(2). These procedures included, but were not limited to, the following:

- Review of the audited provider's official website to confirm whether the details of the user-facing point of contact are publicly available and accessible without requiring authentication.
- Assessment of the accessibility of the contact information, including attempts to locate the relevant information through standard website navigation paths (e.g., Contact, Help Center, Support, or Legal sections).
- Evaluation of the clarity and presentation of the contact details, including email addresses, portal-based contact mechanisms, or other communication options, to determine whether they are clearly labelled, understandable, and distinguishable from other general contact information.
- Verification of the accuracy and consistency of the published contact information, including comparison with supporting documentation and operational records to confirm that the details are accurate and up to date.
- Functional testing of the published contact channels, including the submission of test inquiries using the publicly available contact details to confirm that the communication channels are active and operational.

These procedures were performed to evaluate the design and operational effectiveness of the user communication mechanisms established by the audited provider. The results of the testing provided reasonable assurance regarding the accessibility, clarity, and functionality of the user-facing communication channels in accordance with the applicable requirements.

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:

Not applicable.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 Terms of Service are publicly accessible on its website and include information on restrictions relating to the use of the service and to information provided by recipients of the service. The relevant information is set out across identified sections including Rules Applicable to All Content and Uploaders on This Website, Online Safety Act - Rules Applicable to Australian Users, Additional Information

Applicable to All Users, Prohibited Uses and Reporting, Monitoring and Enforcement; Termination, Complaint Handling Procedure, and Abuse of Reporting and/or Complaint Handling System.

The Terms of Service set out the Audited Provider's content moderation policies, procedures, measures and tools. The documentation reviewed states that the Audited Provider uses both human review and automated tools for content moderation. Automated tools are described as supporting human decision-making by assisting in the identification and review of content, the prioritisation of issues, comparison against databases of digitally fingerprinted content, and the application of measures, where applicable, with the possibility of subsequent manual verification.

The Terms of Service also include the rules and procedures of the internal complaint handling system. Audit review identified that this information is publicly available on the Audited Provider's website, organised under clear headings, and presented in structured HTML format. The reviewed material also notes that the Terms of Service has an estimated reading time of approximately 1 hour for 13,346 words.

Readability Grading	**Rating**	**Target Rating**
Automated Readability Index	15.7	Below 10
Flesch-Kincaid Grade Level	14.1	Below 10
FORCAST Grade Level	11.6	Below 10
Gunning Fog Index	16.2	Below 10

Readability Scoring	**Rating**	**Target Rating**
CEFR Level	C2	Higher than B3
Dale-Chall Score	6.8	Below 8
Flesch Reading Ease	36.3	Above 60
Lensear Write	62.9	Between 70-90

Note: For the purposes of assessing readability and clarity, the English version of the Terms of Service was used as the reference document. The text was subsequently evaluated against established readability benchmarks to assess clarity and consistency.

The Audited Provider demonstrated 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;

[redacted]

EVX02 - Terms Of Service _ Pornhub.com
EVX29 - Privacy Notice _ Pornhub.com.pdf
EVX84 - Terms Of Service _ Pornhub.com - Updated Jan 31 2026

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 2025 to 20 April 2026

d. any other relevant information and metadata.

Not Applicable

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

For the purpose of this assessment, the obligation was evaluated across three key dimensions: existence, content, and ease of consumption of the Audited Provider's Terms and Conditions.

Existence was assessed by verifying the presence of publicly available Terms and Conditions and confirming whether the document contains the core elements expected under the obligation. This included, among other aspects, the presence of information relating to the intended use of the service, expected user behaviour, applicable restrictions, and the potential consequences of non-compliance.

Content was evaluated to determine whether the Terms and Conditions include the relevant information required under the obligation and whether such information is presented in a structured, visible, and clearly organised manner. Particular attention was given to the inclusion of information relating to service restrictions, policies and procedures, content moderation measures, the use of automated decision-making and human review processes, and the rules governing the internal complaint-handling mechanism.

Ease of consumption was assessed by evaluating the clarity and readability of the Terms and Conditions from both a subjective and objective perspective. Objective readability testing was conducted using established linguistic and readability benchmarks, including the Gunning Fog Index, Automated Readability Index, FORCAST Grade Level, and the Flesch–Kincaid Grade Level. In addition, the Flesch Reading Ease score, CEFR Level assessment, Lensear Write formula, and Dale–Chall New Score were applied to further evaluate the accessibility and readability of the text. The use of multiple independent readability frameworks provided a robust basis for assessing clarity and supported the independently formed qualitative observations regarding the comprehensibility of the document.

Additional audit procedures were performed to assess whether the Audited Provider's Terms and Conditions include clear and accessible information relating to restrictions on the use of the service, content moderation practices, and the internal complaint-handling process. These procedures included, but were not limited to:

- Reviewing the Audited Provider's publicly available Terms and Conditions to confirm that they are accessible without authentication and provided in a machine-readable format;
- Verifying that the content of the Terms includes relevant information on:
  - restrictions imposed on recipients of the service;
  - content moderation policies, procedures, and measures;
  - the use of algorithmic decision-making and human review;
  - the rules and procedures governing the internal complaint-handling system;
- Evaluating whether the information contained in the Terms is presented in clear, plain, and user-oriented language, avoiding unnecessary ambiguity or excessive legal or technical terminology;

- Testing the accessibility of the Terms on the Audited Provider's website, including whether they are easy to locate and presented in formats supporting machine readability (e.g., structured HTML);
- Performing a comparative review of the published Terms against relevant regulatory requirements and recognised industry practices in order to identify potential gaps or areas requiring clarification.

Based on the evidence obtained through these procedures, sufficient and appropriate audit evidence was gathered to provide reasonable assurance that the Audited Provider's Terms and Conditions are publicly accessible, transparent, and contain the key information required under the applicable obligation, enabling users to understand the applicable rules, policies, and procedures governing the use of the service.

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:

Not applicable.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 Terms of Service include a dedicated section entitled "Changes to the Terms of Service", together with a reference in the summary section, which states that users will be informed of amendments in a transparent manner. The Terms of Service further state that, where amendments are made, users will be given advance notice in text form, including by pop-up notification when logging into an account or by email.

The evidence reviewed indicates that the Audited Provider has established an internal governance process under which proposed amendments to the Terms of Service are reviewed by a designated internal team to determine whether they constitute significant changes and whether active user notification is required. The reviewed materials further indicate that, where changes are assessed as significant, notifications are issued

through different channels depending on the user type. Content contributors are to be notified via email or upon login. Logged-in or registered users will receive a modal notification when accessing the platform, while unregistered users may be informed through the age assurance modal upon entry.

Substantive testing confirmed that, where significant changes are made, logged-in users are presented with an active pop-up or modal notification upon accessing their account. This control was observed to operate in line with the process applied in practice by the Audited Provider.

The Audited Provider has demonstrated compliance with this obligation; however, opportunities for improvement were observed as detailed in Chapter 7.

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]

EV190 - Article 14.2 Example

[redacted]

EVX02 - Terms Of Service _ Pornhub.com
EVX29 - Privacy Notice _ Pornhub.com.pdf
EVX84 - Terms Of Service _ Pornhub.com - Updated Jan 31 2026

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 2025 to 20 April 2026

d. any other relevant information and metadata.

Not Applicable

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

The evidence gathering process utilized multiple methods, including 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 gathering process utilized multiple methods, including written confirmation, review of internal documents and public information, and interviews with subject matter experts, who were questioned regarding their roles in maintaining compliance.

During the audited period, the Audited Provider did not publish any significant updates to their Terms and Conditions, except for a change applicable to Sweden. A review of the procedures for notifying users of updates was therefore conducted. This review included:

- An examination of the Audited Provider's policies and procedures for change notification to ensure that a clear and established process is in place for informing users of significant changes.
- A review of the Audited Provider's internal controls to verify that they are adequately prepared to notify users in the event of a significant change to the Terms and Conditions.

The audit obtained reasonable assurance through review of documented policies, interviews with responsible personnel, and assessment of governance arrangements for user notification.
As no material platform-wide changes occurred during the audited period, assurance was achieved by evaluating the design and readiness of the notification framework, including decision criteria, escalation pathways, and technical implementation for user alerts. Walkthroughs and corroborated attestations were used to confirm that the process would operate as intended if triggered.

These procedures provided a sufficient basis to obtain reasonable (but not absolute) assurance for 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 Audited Provider’s Terms of Service set out that users will be informed of amendments in a transparent manner and indicate that notice may be given in text form, including by pop-up notification upon login or by email. The evidence reviewed shows that, in practice, the Audited Provider relies on pop-up or modal notifications to communicate significant changes to logged-in users, and this mechanism appears to operate consistently.

[redacted] the evidence reviewed indicates that, in practice, user notification is implemented through pop-up notifications; this discrepancy did not affect the effectiveness of user notification and was not material to the audit conclusion.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 Auditor reviewed information request documentation, workshop discussions with the Content Moderation function, internal guidance materials provided to moderators, and a sample of moderation tickets evidencing enforcement activity. The review covered the application of content restrictions in practice, including content removals and account terminations.

The evidence reviewed shows that moderation actions are supported by written internal guidance and procedural documentation available to moderators. The sampled tickets recorded the enforcement action

taken, the relevant policy basis, and the moderator responsible for the action. The rationale for decisions was documented within the ticketing system, supporting traceability of enforcement activity.

Across the sampled cases, enforcement actions were aligned to the applicable Terms of Service and related internal policies. Measures observed included content removal and account-level action, depending on the nature of the policy breach identified. The documentation reviewed indicates that moderation decisions were made by reference to established policy criteria and that guidance is in place to support consistency in decision-making.

Resolution timeframes reflected in Transparency Reports and internal tracking metrics indicate that moderation tasks and user reports were processed within defined timelines.

The Audited Provider has demonstrated 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;

EVX02 - Terms Of Service _ Pornhub.com
EVX29 - Privacy Notice _ Pornhub.com.pdf
EVX84 - Terms Of Service _ Pornhub.com - Updated Jan 31 2026

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 2025 to 20 April 2026

d. any other relevant information and metadata.

Not Applicable

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

Reasonable assurance for this obligation was obtained through a combination of evidence-gathering methods designed to evaluate both the existence of relevant processes and the effectiveness of their implementation.

The evidence gathering process included written confirmations obtained through the information request process, the review of relevant internal documentation provided by the Audited Provider, and the examination of publicly available information where applicable. In addition, interviews were conducted with

designated subject matter experts to obtain an understanding of the procedures, responsibilities, and operational practices supporting compliance with this obligation.

Based on the information obtained, a series of procedures and reviews were performed to assess the design and operational effectiveness of the relevant processes. These procedures included both the evaluation of controls directly related to this requirement and the examination of related obligations that contribute to the overall compliance framework supporting this obligation.

The presence of documented procedures, together with evidence demonstrating their practical implementation and operation, provided a sufficient basis to assess the effectiveness of the processes in place.

Based on the evidence reviewed and the procedures performed, sufficient and appropriate audit evidence was obtained to provide reasonable assurance that the Audited Provider meets the requirements of 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:

Not applicable.

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 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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 Terms of Service contain a summary section located at the beginning of the Terms of Service webpage at https://www.pornhub.com/information/terms. The summary is presented separately from the full legal text and is available in a structured HTML format.

The summary provides an overview of key elements of the Terms and Conditions, including user obligations, content restrictions, moderation practices, and available remedies and redress mechanisms. It states that users may lodge a complaint within six months of being notified of a relevant decision and signposts readers to the relevant sections of the full Terms of Service for further detail.

Audit evidence indicates that the summary is publicly available, accessible from the website, and presented in a machine-readable format. The reviewed material also notes that the summary appears at the start of the Terms of Service and has an estimated reading time of 8 minutes and 21 seconds for 1,882 words.

FTI assessed the Pornhub Terms and Conditions against readability scores. The results were as follows:

Readability Grading	Rating	Target Rating
Automated Readability Index	12.5	Below 10
Flesch-Kincaid Grade Level	12.4	Below 10
FORCAST Grade Level	11.5	Below 10
Gunning Fog Index	13.8	Below 10

Readability Scoring	Rating	Target Rating
CEFR Level	C2	Higher than B3
Dale-Chall Score	6.8	Below 8
Flesch Reading Ease	41.1	Above 60
Lensear Write	65.9	Between 70-90

The Audited Provider has demonstrated 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;

[redacted]
EVX02 - Terms Of Service _ Pornhub.com
EVX29 - Privacy Notice _ Pornhub.com.pdf
EVX84 - Terms Of Service _ Pornhub.com - Updated Jan 31 2026

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 2025 to 20 April 2026

d. any other relevant information and metadata.
Not Applicable

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

For this assessment, the obligation relating to the Summary of the Terms and Conditions was evaluated across three key dimensions: existence, content, and ease of consumption.

Existence was assessed by verifying the presence of a publicly available Summary of the Terms and Conditions and confirming that the summary contains the key elements expected under the obligation. This included, among other aspects, information relating to remedies and redress mechanisms.

Content was evaluated to determine whether the Summary of Terms includes the relevant information required under the obligation and whether such information is presented in a structured, visible, and clearly organised manner.

Ease of consumption was assessed by evaluating the clarity and readability of the Summary of Terms from both a qualitative and quantitative perspective. Objective readability testing was conducted using recognised linguistic benchmarks, including the Gunning Fog Index, Automated Readability Index, FORCAST Grade Level, and Flesch–Kincaid Grade Level. In addition, the Flesch Reading Ease score, CEFR level assessment, Lensear Write formula, and Dale–Chall (New) Score were applied to further evaluate readability and accessibility. The application of multiple independent readability frameworks provided a robust analytical basis for assessing the clarity of the summary and supported the qualitative assessment of whether the information is presented in a user-friendly manner.

Additional audit procedures were performed to assess whether the Summary of Terms provides clear and accessible information relating to remedies and redress mechanisms. These procedures included, but were not limited to:

- Reviewing the publicly available Summary of Terms to confirm that it is accessible without authentication and provided in a machine-readable format;
- Verifying that the content of the summary includes relevant information on remedies and redress mechanisms;
- Evaluating whether the information contained in the summary is presented in clear, plain, and user-oriented language, avoiding unnecessary ambiguity or excessive technical or legal terminology;
- Testing the accessibility of the summary on the Audited Provider's website, including whether it is easy to locate and presented in formats supporting structured machine readability;
- Conducting a comparative assessment against relevant regulatory requirements and recognised industry practices in order to identify potential gaps or areas requiring clarification.

Based on the procedures performed and the evidence obtained, sufficient and appropriate audit evidence was gathered to provide reasonable assurance that the Audited Provider's Summary of Terms is publicly accessible, transparent, and contains the key information required under the applicable obligation, enabling users to understand the principal rules, policies, and procedures governing the use of the service.

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:

Not applicable.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 Auditor confirmed through the information request process and review of publicly available information that the Terms of Service webpage includes a language selection drop-down menu at the top of the page. Evidence reviewed indicates that the Terms of Service are available in all official languages of the European Union, including Irish and Maltese.

Testing performed by The Auditor verified that each language version is accessible directly from the Terms of Service page and is presented in a complete, structured format. The location of the language selector on the webpage supports access to the Terms of Service by recipients of the service across Member States.

The Audited Provider has demonstrated 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;

[redacted]

EVX02 - Terms Of Service _ Pornhub.com
EVX03 - ToS Bulgarian
EVX04 - ToS Croatian
EVX05 - ToS Czech
EVX06 - ToS Danish
EVX07 - ToS Dutch
EVX08 - ToS Estonian
EVX09 - ToS Finnish
EVX10 - ToS French
EVX11 - ToS German
EVX12 - ToS Greek
EVX13 - ToS Hungarian
EVX14 - ToS Irish
EVX15 - ToS Italian
EVX16 - ToS Latvian
EVX17 - ToS Lithuanian
EVX18 - ToS Maltese
EVX19 - ToS Polish
EVX20 - ToS Portuguese
EVX21 - ToS Romanian
EVX22 - ToS Slovak
EVX23 - ToS Slovenian
EVX24 - ToS Spanish
EVX25 - ToS Swedish
EVX29 - Privacy Notice _ Pornhub.com.pdf
EVX60 - PH DSA Transparency Report Feb 2026
EVX84 - Terms Of Service _ Pornhub.com - Updated Jan 31 2026

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 2025 to 20 April 2026

d. any other relevant information and metadata.

Not Applicable

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

Reasonable assurance for this obligation was obtained through a combination of evidence-gathering procedures designed to assess both the availability and accessibility of the Audited Provider's Terms and Conditions across different language versions.

Evidence was collected through multiple sources, including written confirmations obtained during the audit process, the review of internal documentation provided by the Audited Provider, examination of publicly available information on the Audited Provider's website, and discussions with designated subject matter experts responsible for maintaining the Terms and Conditions and related user-facing documentation.

Audit procedures included a structured review of the Audited Provider's website and service portals to identify the languages in which the Terms and Conditions are published, as well as testing the accessibility of these documents across different user pathways and device types. The Audit also included a comparative assessment of the available language versions to evaluate the consistency and completeness of the content across translations. It was further noted that the English version of the Terms and Conditions is designated as the controlling version and takes precedence in the event of any ambiguity between translations.

In addition, publicly available information, including the Audited Provider's Transparency Report, was reviewed to assess the geographic distribution of users and to compare this with the languages in which the Terms and Conditions are currently available.

The combination of documentary review, functional testing of the publicly accessible materials, and corroboration through supporting information provided a sufficient evidentiary basis to form an assessment, and sufficient and appropriate audit evidence was obtained to provide a reasonable level of assurance.

The Audited Provider has demonstrated 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:

It was noted that each translated version includes a clause stating that, in the event of any inconsistency between the English version and a translated version, the English version prevails. The evidence reviewed did not indicate that this affects the availability of the Terms of Service in the official languages of the Member States or the materiality in their current form and did not therefore affect the audit conclusion.

SECTION D.1 - Audit conclusion for Obligation - Article 15.1 - Transparency reporting obligations

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
Positive
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 published and maintains a dedicated DSA Transparency Report on its website via the EU DSA page. During the Audited Period, the reports reviewed were the August 2025 report, covering the period from 1 January 2025 to 30 June 2025, and the February 2026 report, covering the period from 1 July 2025 to 31 December 2025. The first report is available in English, publicly accessible without restriction, presented in HTML format, and structured under clearly labelled sections corresponding to Article 15(1)(a) to (e). For the most recent report, the Audited Provider has aligned its reporting approach with the European Commission's Implementing Regulation, including the use of the prescribed reporting templates.

The Transparency Report includes information on orders received from Member State authorities, including orders issued pursuant to Articles 9 and 10 DSA. The information is presented in tabular form and distinguishes between immediate removal orders and other law enforcement requests. The data is categorised by Member State and by type of illegal content, and the median time taken to process such orders is disclosed.

The Transparency Report also includes information on notices submitted under Article 16. This includes the number of notices received, the number of notices submitted by Trusted Flaggers, the actions taken in response, and the median time required to take action. The actions recorded distinguish between measures taken on the basis of legal requirements and measures taken on the basis of the Audited Provider's Terms and Conditions. The report states that notices are processed by human operators. The reviewed materials also indicate that, in some cases, content may be temporarily suspended pending review, while final moderation decisions are taken by human moderators.

The report contains a dedicated section on content moderation undertaken at the Audited Provider's own initiative. This section describes proactive moderation measures and the use of automated tools in support of moderation workflows. It includes information on the moderation and compliance process, the categories of violations considered, and the types of measures applied to content and user accounts affecting availability, visibility, accessibility, and account functionality.

The report further includes information on complaints received against moderation decisions through the internal complaint-handling system. It sets out the number of complaints received, the decisions taken, the number of reinstatements or reversals, and the median time required to resolve complaints.

In relation to automated tools, the report provides a qualitative description of the tools used and the safeguards applied. It explains that automated systems are used to support detection, prioritisation, and comparison against known databases, while final moderation decisions are taken by human reviewers.

The Audited Provider has demonstrated compliance with all 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;

[redacted]
EV71 - EU DSA Transparency Report - August 2024 - Pornhub Help
[redacted]
EV191 - Article 24, Example
EVX27 - DSA Transparency report - August 2025 - Pornhub Help
EVX28 - 2025 Transparency Report (First Half)
EVX60 - PH DSA Transparency Report Feb 2026
AWI01 - Workshop Summary - Content Moderation

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 2025 to 20 April 2026

d. any other relevant information and metadata.

Not Applicable

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

Reasonable assurance for this obligation was obtained through a combination of evidence-gathering procedures designed to assess both the existence and accessibility of the Audited Provider's transparency reporting on content moderation activities.

Evidence was collected through multiple sources, including written confirmations obtained through the information request process, review of internal documentation provided by the Audited Provider, examination of publicly available information on the Audited Provider's website and official channels, and interviews with designated subject matter experts responsible for transparency reporting and compliance activities.

Substantive testing was performed to assess whether the Audited Provider publishes clear, accessible, and machine-readable transparency reports on content moderation activities at least once per year. As part of this assessment, the following procedures were carried out:

- Review of the Audited Provider's website and official communication channels to confirm that transparency reports are publicly available and can be accessed without authentication requirements;
- Verification that transparency reports are published at least annually and cover the relevant reporting periods;
- Examination of the content of the reports to determine whether the information is presented in a clear, intelligible, and user-friendly manner;
- Cross-checking reported information, where possible, against supporting documentation or internally provided explanations to assess the consistency and reliability of the reported data;
- Testing the technical accessibility of the reports to verify that they are downloadable, machine-readable, and functional across multiple devices and commonly used browsers.

The combination of documentary review, testing of publicly available materials, and corroboration through supporting information provided a sufficient evidentiary basis for the assessment. Based on the procedures performed and the evidence obtained, sufficient and appropriate audit evidence was gathered to provide a reasonable level of assurance that the Audited Provider complies with the obligation to publish annual, clear, accessible, and machine-readable transparency reports on content moderation activities.

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:

Opportunities for improvement exist around the completeness, consistency, and clarity of the disclosures, particularly in relation to the granularity of notice reporting and the presentation of information on automated moderation under Article 15(1)(e). Although some quantitative accuracy indicators were identified, specific precision and recall metrics were not included in the reviewed material. These metrics are not explicitly required under the Regulation and reasonable assurance was obtained without their provision, so their absence did not materially affect the audit conclusion.

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
Positive with Comments
The Audited Provider has demonstrated compliance with this obligation, but necessary improvements were identified. It was found that, in certain instances where the website was accessed through a country-specific alternative domain, submission of suspected illegal content through the Content Removal Request form returned an error instead of behaving as expected. The Audited Provider subsequently resolved the issue by implementing the necessary technical changes, and testing confirmed that the submission mechanism now operates as intended across all domains.
RECOMMENDATION: The Audited Provider should ensure that appropriate testing, quality assurance and monitoring controls are in place to support the ongoing reliability of the Content Removal Request submission mechanism across all domains and access paths. Specific to this finding, the Audited Provider should maintain and periodically review implemented quality assurance controls to ensure consistent functionality of the reporting mechanism across all deployed domains and environments, assuring that the process continues to operate reliably and without errors, regardless of the domain or entry point used by the user.

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 enable 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; and
- 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 primary reporting function through which recipients of the service can report content, namely the Content Removal Form. This form is accessible both through the Support menu at the bottom of the page and directly through the “Report” flag icon displayed on each piece of content.

For users who are not logged in or do not have an account, selecting the reporting option opens a pop-up window from which the user may choose “Content Removal Request”, which directs the user to the Content Removal Form. The form allows users to provide additional detail, including reporting up to five URLs within a single submission and adding contextual information. Content reported through this mechanism is removed from the site upon submission, pending a subsequent investigation to determine whether the removal should be upheld or reversed.

For logged-in users, the same “Report” function is available, although the pop-up window presents additional reporting options. Logged-in users may select the Content Removal Request form for content considered illegal or choose from other listed reporting grounds. The reporting reasons presented 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”, and “otherwise inappropriate or objectionable”.

Based on the evidence provided and the testing carried out, both reporting processes for registered and non-registered users were functional and the steps to perform them were clearly presented. The Auditor also observed that, when attempting to report content from certain locations where the webpage was hosted on a different domain (.org rather than .com), the Content Removal Form returned an error instead of allowing the report to be submitted as expected.

As for this issue, the Audited Provider implemented corrective measures, and subsequent review confirmed that the Content Removal Form now functions correctly across all domains.

The Audited Provider has corrected once aware a non-compliance issue with this obligation during the Audited Period but 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;

[redacted]
EV05 - Art 16 - Example - CRR emails
[redacted]
EV08 - CRR form - part 1
EV09 - CRR form - part 2
EV10 - Flagging Copyright Option

EV11 - Flagging Hateful or Inflammatory Part 1
EV12 - Flagging Hateful or Inflammatory Part 2
EV13 - Flagging Infringes Option
EV14 - Flagging Otherwise Inappropriate or Objectionable Part 1
EV15 - Flagging Otherwise Inappropriate or Objectionable Part 2
EV16 - Flagging Potentially Features a Minor Option Step 2 - Not first hand knowledge
EV17 - Flagging Potentially Features a Minor Option Step 2
EV18 - Flagging Potentially Features a Minor Option
EV19 - Flagging Spam or Misleading Part 1
EV20 - Flagging Spam or Misleading Part 2
EV21 - Flagging Violent or Harmful Acts Part 1
EV22 - Flagging Violent or Harmful Acts Part 2
EV23 - Flagging Part 1
EV24 - Flagging Part 2
[redacted]
EV168 - Example 1 Art 20 Account Holder CRR (1 of 2)
EV169 - Example 1 Art 20 Account Holder CRR (2 of 2)
EV170 - Example 1 Art 20 Reporting Party CRR
EV171 - Example 2 Art 20 Account Holder CRR
EV172 - Example 2 Art 20 Reporting Party CRR
EV173 - Example 3 Art 20 Account Holder CRR
EV174 - Example 3 Art 20 Reporting Party CRR
EV175 - Example 4 Art 20 Account Holder CRR
EV176 - Example 4 Art 20 Reporting Party CRR
EV183 - [redacted] - Content Removal Request
EV184 - [redacted] - Content Removal Request
EV185 - [redacted] - Content Removal Request
EV186 - [redacted] - Trusted Flagger Content Removal Request
EV187 - [redacted] - Trusted Flagger Content Removal Request
EV188 - [redacted] - Trusted Flagger Content Removal Request
EV189 - [redacted] Example - DSA Article 23
EV203 - [redacted]
EVX34 - Content Removal Request For XXX Photos or Porn Videos _ Pornhub
EVX35 - Anonymous content removal
EVX36 - Our Commitment to Trust and Safety - Pornhub Help
EVX88 - DSA subart 16.1 25.1 27.1 39.3 – testing implementation.pdf
AWI01 - Workshop Summary - Content Moderation
AWI05 - Workshop - Findings_16042026

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 2025 to 20 April 2026

d. any other relevant information and metadata.

Not Applicable

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

Reasonable assurance for this obligation was obtained through a combination of evidence-gathering procedures designed to assess the existence, accessibility, and functionality of the mechanisms established by the Audited Provider for reporting illegal content.

The evidence gathering process included written confirmations obtained through the information request process, review of internal documentation provided by the Audited Provider, and examination of publicly available information on the Audited Provider's website and platform. Initial information supplied in the form of written attestations and supporting documentation indicated that mechanisms are in place enabling individuals or entities to notify the service provider of the presence of content they consider to be illegal. The existence of these mechanisms was further validated through independent observation and testing.

Substantive testing was performed to evaluate whether the Audited Provider has established effective mechanisms allowing individuals or entities to submit notices concerning alleged illegal content. The procedures performed included, but were not limited to, the following:

- Review of publicly available information to confirm that reporting channels for illegal content are provided and operational;
- Testing of the reporting mechanisms to verify that notices can be submitted exclusively through electronic means, without requiring non-digital interaction;
- Evaluation of the reporting process to determine whether it is clear, simple, and intuitive for users, including the presence of clear instructions and guidance on how to submit notices;
- Submission of test notices through the available channels to verify that reports are received, acknowledged, and appropriately logged by the system;
- Assessment of the accessibility and functionality of the reporting mechanism, including its visibility on the Audited Provider's website or platform and its operability across different devices, including desktop and mobile environments.

These procedures were supplemented by targeted sampling of notice-handling cases to validate timeliness, consistency of decision-making, and adherence to documented criteria. Evidence obtained from interviews was corroborated against ticket metadata, workflow logs, and outcome records to mitigate reliance on single-source representations.

The convergence of these evidence sources provided sufficient and appropriate audit evidence to support a reasonable level of assurance. Testing indicated that certain reporting mechanisms were not consistently easy to locate or access, but this did not affect the Auditor's assessment 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:

During the Audited Period, the Audited Provider maintained and updated the Content Removal reporting functionality available to both registered and non-registered users.

The Auditor identified that the reporting processes were generally functional and clearly presented; however, an issue was observed when attempting to submit reports from certain locations where the webpage was hosted on a different domain (.org rather than .com), which resulted in errors preventing successful submission.

The Audited Provider was informed of this issue, and corrective actions were implemented within the audited period. Subsequent verification confirmed that the reporting functionality was restored and operating as intended.

The Auditor took these updates and corrections into account when assessing compliance with the relevant obligations.

7. Other relevant observations and findings:

Not applicable.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 makes available a Content Removal Request form as the reporting channel used for the submission of notices relating to potentially illegal content. The evidence reviewed shows that the form includes mandatory fields through which the requester is required to provide the information necessary to submit a report.

The Content Removal Request form requires the requester to provide:

- An email address.
- A legal name.
- A reporting reason, with the available options including “Abusive or Illegal Content” and “Copyright Infringement”.
- The URLs of the content being reported, with up to five URLs capable of being submitted in a single request.
- An attestation stating whether the requester appears in the content or has first-hand knowledge that the content violates the Non-Consensual Content Policy or the CSAM Policy.
- Additional information through a free-text field.
- A digital signature confirming that the information provided is accurate.

The evidence reviewed shows that these fields are built into the Content Removal Request form as mandatory submission elements. On that basis, The Auditor confirmed that the form contains the information fields required for the submission of a notice under this obligation.

The Audited Provider has demonstrated 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;

EV05 - Art 16 - Example - CRR emails
EV07 - [redacted]
EV08 - CRR form - part 1
EV09 - CRR form - part 2
EV74 - [redacted]
EV119 - [redacted]
EV149 - [redacted]
EV150 - [redacted]
EV151 - [redacted]
EV165 - [redacted]
EV168 - Example 1 Art 20 Account Holder CRR (1 of 2)
EV169 - Example 1 Art 20 Account Holder CRR (2 of 2)
EV170 - Example 1 Art 20 Reporting Party CRR
EV171 - Example 2 Art 20 Account Holder CRR
EV172 - Example 2 Art 20 Reporting Party CRR

EV173 - Example 3 Art 20 Account Holder CRR
EV174 - Example 3 Art 20 Reporting Party CRR
EV175 - Example 4 Art 20 Account Holder CRR
EV176 - Example 4 Art 20 Reporting Party CRR
EV183 - [redacted] - Content Removal Request
EV184 - [redacted] - Content Removal Request
EV185 - [redacted] - Content Removal Request
EV186 - [redacted] - Trusted Flagger Content Removal Request
EV187 - [redacted] - Trusted Flagger Content Removal Request
EV188 - [redacted] - Trusted Flagger Content Removal Request
EV189 - [redacted] Example - DSA Article 23
EVX34 - Content Removal Request For XXX Photos or Porn Videos _ Pornhub
EVX35 - Anonymous content removal
EVX36 - Our Commitment to Trust and Safety - Pornhub Help
AWI01 - Workshop Summary - Content Moderation

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 2025 to 20 April 2026

d. any other relevant information and metadata.

Not Applicable

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

Reasonable assurance for this obligation was obtained through a combination of evidence-gathering procedures designed to evaluate both the functional completeness and usability of the reporting mechanisms available to users.

The evidence gathering process included written confirmations obtained through the information request process, review of internal documentation provided by the Audited Provider, examination of publicly available information, and interviews with designated subject matter experts responsible for the operation and maintenance of the reporting mechanisms.

Validation of the reportable fields within the reporting forms and their corresponding data fields within the internal ticketing system was performed through documentary review and system observation. This validation confirmed that the reporting mechanisms capture the information required, providing a reasonable level of assurance regarding the completeness of the reporting fields and data capture processes.

As usability represents a more subjective aspect of the requirement, additional substantive testing was conducted to assess the clarity, simplicity, and intuitiveness of the reporting process from a user perspective. Testing confirmed some aspects of usability, but reasonable assurance could not be achieved across all aspects.

As part of the assessment, the following procedures were performed:

- Evaluation of the reporting process to determine whether it is clear, simple, and intuitive, including the presence of clear instructions and guidance for submitting notices;
- Verification that the reporting mechanisms allow users to provide the information required under the obligation through the available form fields;
- Submission of test notices through the available channels to confirm that reports are successfully generated and recorded for all reporting options;
- Assessment of the visibility and functionality of the reporting mechanisms, including their discoverability on the Audited Provider's website or platform and their operability across different devices, including desktop and mobile environments.

The combination of documentary review, functional testing, and practical submission of test notices provided a sufficient evidentiary basis for the assessment. Based on the procedures performed, sufficient and appropriate audit evidence was obtained to provide a reasonable level of assurance that the reporting mechanisms meet the functional requirements 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:

Not applicable.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 sends a confirmation of receipt where a notice includes the electronic contact information of the submitting individual or entity. Pornhub automatically generates and sends an email receipt upon submission of a Content Removal Request where an email address is provided. An automatic email receipt is also generated for logged-in users reporting content through the Report button on the content itself. In both cases, the acknowledgement is issued in parallel with creation of a ticket in the workflow tool, creating an audit trail of the notice-handling process.

Subject matter expert interviews confirmed that confirmations of receipt are sent without undue delay, and the responses provided were consistent with the other information reviewed. Substantive testing further confirmed that, upon receipt of a notice, the Audited Provider sends a confirmation of receipt for that notice.

The Audited Provider has demonstrated 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;

EV05 - Art 16 - Example - CRR emails
EV07 - [redacted]
EV08 - CRR form - part 1
EV09 - CRR form - part 2
EV148 - [redacted]
EV149 - [redacted]
EV150 - [redacted]
EV151 - [redacted]
EV165 - [redacted]
EV168 - Example 1 Art 20 Account Holder CRR (1 of 2)
EV169 - Example 1 Art 20 Account Holder CRR (2 of 2)
EV170 - Example 1 Art 20 Reporting Party CRR
EV171 - Example 2 Art 20 Account Holder CRR
EV172 - Example 2 Art 20 Reporting Party CRR
EV173 - Example 3 Art 20 Account Holder CRR
EV174 - Example 3 Art 20 Reporting Party CRR
EV175 - Example 4 Art 20 Account Holder CRR
EV176 - Example 4 Art 20 Reporting Party CRR
EV183 - [redacted] - Content Removal Request
EV184 - [redacted] - Content Removal Request
EV185 - [redacted] - Content Removal Request
EV186 - [redacted] - Trusted Flagger Content Removal Request
EV187 - [redacted] - Trusted Flagger Content Removal Request
EV188 - [redacted] Trusted Flagger Content Removal Request
EV189 - [redacted] DSA Article 23
AWI01 - Workshop Summary - Content Moderation

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 2025 to 20 April 2026

d. any other relevant information and metadata.

Not Applicable

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

Reasonable assurance for this obligation was obtained through a combination of evidence-gathering procedures designed to assess whether the Audited Provider acknowledges receipt of notices submitted through the reporting mechanism.

The evidence gathering process included written confirmations obtained through the information request process, review of relevant internal documentation provided by the Audited Provider, examination of publicly available information, and interviews with designated subject matter experts responsible for the operation of the reporting and notification systems.

Based on the information obtained, a series of tests and inspections were performed to assess the functionality and reliability of the confirmation process following the submission of notices. These procedures included, but were not limited to, the following:

- Review of the reporting system to verify that it captures the submitter's electronic contact information, enabling the system to issue a confirmation of receipt;
- Submission of test notices containing valid electronic contact details to determine whether acknowledgements of receipt are generated and issued;
- Evaluation of the timeliness of confirmation messages following the submission of notices to determine whether acknowledgements are sent without undue delay;
- Verification that confirmations are directed to the contact information provided by the submitter and correspond to the notice submitted;
- Testing the delivery of confirmations through the supported electronic communication channels, to confirm that acknowledgements are reliably received.

The combination of documentary review, functional testing of the reporting and notification mechanisms, and verification of system responses provided a sufficient evidentiary basis for the assessment. Based on the procedures performed and the evidence obtained, sufficient and appropriate audit evidence was gathered to provide reasonable assurance that the Audited Provider complies with the requirements of 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:

Not applicable.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 notice and action process includes communication of the outcome of a report to the reporter by email. subject matter expert interviews held on 12 December 2025, and 12 January 2026 were used by The Auditor to confirm understanding of compliance with this obligation. During these interviews, the Audited Provider provided a walkthrough of its notice and action process, and the responses provided were consistent with previously shared information.

The evidence reviewed and testing performed demonstrated that, once a report is received, the Audited Provider reaches a reasoned decision and informs the reporter of that decision by email. The decision notice

sent to the reporter includes information on possibilities for redress, including the ability to reply to the same email and continue the dialogue in relation to the decision.

The Audited Provider has demonstrated 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;

EV01 - [redacted]
EV05 - Art 16 - Example - CRR emails
EV07 - [redacted]
EV119 - [redacted]
EV148 - [redacted]
EV149 - [redacted]
EV150 - [redacted]
EV151 [redacted]
EV165 - [redacted]
EV168 - Example 1 Art 20 Account Holder CRR (1 of 2)
EV169 - Example 1 Art 20 Account Holder CRR (2 of 2)
EV170 - Example 1 Art 20 Reporting Party CRR
EV171 - Example 2 Art 20 Account Holder CRR
EV172 - Example 2 Art 20 Reporting Party CRR
EV173 - Example 3 Art 20 Account Holder CRR
EV174 - Example 3 Art 20 Reporting Party CRR
EV175 - Example 4 Art 20 Account Holder CRR
EV176 - Example 4 Art 20 Reporting Party CRR
EV183 - [redacted] - Content Removal Request
EV184 - [redacted] - Content Removal Request
EV185 - [redacted] - Content Removal Request
EV186 - [redacted] - Trusted Flagger Content Removal Request
EV187 - [redacted] - Trusted Flagger Content Removal Request
EV188 - [redacted] - Trusted Flagger Content Removal Request
EV189 - [redacted] Example - DSA Article 23
AWI01 - Workshop Summary - Content Moderation

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 2025 to 20 April 2026

d. any other relevant information and metadata.

Not Applicable

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

This obligation was primarily assessed from the perspectives of existence and content of the notifications issued following decisions on submitted notices. Existence was evaluated by verifying whether the required notifications are generated and communicated to submitters, while content was assessed by examining whether the notifications contain the information required under the obligation.

Evidence gathering was conducted using multiple methods, including written confirmations obtained through the information request process, review of relevant internal documentation and publicly available information, and interviews with designated subject matter experts responsible for maintaining the relevant processes.

Substantive testing was performed to evaluate the operation of the notification process following the submission and review of notices. The procedures performed included, but were not limited to, the following:

- Submission of test notices containing valid contact information to verify that submitters receive a notification of the Audited Provider's decision regarding the content in question;
- Evaluation of the timeliness of decision notifications to determine whether notifications are sent without undue delay following the decision;
- Assessment of the content of the notifications to confirm that they include sufficient information about the decision taken and clearly communicate the available options for redress;
- Verification that notifications are sent to the contact details provided by the submitter at the time of submission;
- Testing the delivery of notifications through the supported electronic communication channels, including email and in-platform messaging where applicable, to ensure reliable receipt by the submitter.

The findings from the testing procedures were further corroborated through discussions with subject matter experts responsible for the operation and maintenance of the notification processes.

Based on the procedures performed and the evidence obtained, sufficient and appropriate audit evidence was gathered to provide reasonable assurance that the Audited Provider complies with the requirements of 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:

Not applicable.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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, through written and verbal attestation, that decisions on notices received are made in a diligent, non-arbitrary and objective manner. The Audited Provider stated that it relies primarily on its Terms of Service when determining the appropriate response to violations of those terms or to the uploading of illegal content. The materials reviewed indicate that guidance is published on what content is not acceptable and what action may be taken in response. The evidence also indicates that guidelines, templates and similar tools are used internally to support consistency and objectivity in decision-making.

During interviews held on 12 December 2025 and 12 January 2026, subject matter experts provided information on content moderation practices, including the handling of notices submitted by recipients of the service and the turnaround times associated with those notices. The Audited Provider also provided a walkthrough of its review process, including the operation of its content moderation tools and the manner in which human moderators use those tools in the course of reviewing notices and taking decisions. The descriptions provided during interview and walkthrough were consistent with the written attestation.

Testing undertaken through evidential sampling further supported the above. On the basis of the materials reviewed, interviews conducted, and testing performed, The Auditor obtained reasonable assurance that the Audited Provider's notice-handling decisions are made within a structured framework intended to support timely, diligent and objective decision-making.

The Audited Provider has demonstrated 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;

EV05 - Art 16 - Example - CRR emails
EV07 - [redacted]
EV25 - Info for Flagging Options
EV119 - [redacted]
EV148 - [redacted]
EV149 - [redacted]
EV150 - [redacted]
EV151 - [redacted]
EV165 - [redacted]
EV168 - Example 1 Art 20 Account Holder CRR (1 of 2)
EV169 - Example 1 Art 20 Account Holder CRR (2 of 2)
EV170 - Example 1 Art 20 Reporting Party CRR
EV171 - Example 2 Art 20 Account Holder CRR
EV172 - Example 2 Art 20 Reporting Party CRR
EV173 - Example 3 Art 20 Account Holder CRR
EV174 - Example 3 Art 20 Reporting Party CRR
EV175 - Example 4 Art 20 Account Holder CRR
EV176 - Example 4 Art 20 Reporting Party CRR
[redacted]
EV183 - [redacted] - Content Removal Request
EV184 - [redacted] - Content Removal Request
EV185 - [redacted] - Content Removal Request
EV186 - [redacted] - Trusted Flagger Content Removal Request
EV187 - [redacted] - Trusted Flagger Content Removal Request
EV188 - [redacted] - Trusted Flagger Content Removal Request
EV189 - [redacted] Example - DSA Article 23
EVX02 - Terms Of Service _ Pornhub.com
EVX84 - Terms Of Service _ Pornhub.com - Updated Jan 31 2026
AWI01 - Workshop Summary - Content Moderation

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 2025 to 20 April 2026

d. any other relevant information and metadata.

Not Applicable

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

This obligation was primarily assessed from the perspectives of existence and content. Existence was defined by the binary presence or absence of the processes and information required under the obligation, including the consistent provision of decision notifications to submitters following the review of reported content. Content was assessed by examining whether the notifications and related processes contain the required information and operate in accordance with the defined procedures.

Evidence gathering was conducted using multiple methods, including written confirmations obtained through the information request process, review of relevant internal documentation and publicly available information, and interviews with subject matter experts responsible for maintaining and operating the relevant processes.

Subsequently, a series of tests and inspections were performed to evaluate the operation and reliability of the notice processing and decision-making procedures. These procedures included, but were not limited to, the following:

- Test notices were submitted and the time taken to reach a decision was monitored to assess whether notices are processed within a reasonable timeframe.
- The decision-making process was reviewed to determine whether decisions regarding reported content are applied in a consistent, objective, and non-arbitrary manner.
- Verification was performed to determine whether the Audited Provider discloses the use of automated means in decision-making where applicable, and whether such use is communicated to submitters as required.
- Decision notifications were assessed to confirm that they clearly inform submitters of the available options for redress, in accordance with Article 16.5.
- The functionality of the notice submission process was tested to verify that notices submitted through the designated channels are properly captured, processed, and responded to in accordance with the defined procedures.

The combination of documentary review, functional testing of the notice submission and decision processes, and validation through discussions with subject matter experts provided sufficient and appropriate audit evidence. Based on the procedures performed, reasonable assurance was obtained that the Audited Provider complies with the requirements of 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:

Not applicable.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 stated, through an initial structured request for information, that it provides a Statement of Reasons where a reasoned decision is made in accordance with Article 16, or where content is prevented from being uploaded or is removed after upload as a result of illegal content or a breach of the Terms of Service.

The information provided indicates that the restrictions applied by the Audited Provider may include removal of the uploader's account, removal of content, termination of monetary payments where applicable, and removal of a consumer account in cases of comment or messaging abuse. [redacted]

During subject matter expert interviews conducted on 12 December 2025 and 12 January 2026, the Audited Provider responded to questions regarding its content moderation practices and provided a walkthrough of the process used to select the appropriate Statement of Reasons at the point of decision. The responses provided during interview were consistent with the information previously supplied.

The Audited Provider has demonstrated 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;

EV01 - [redacted]
EV05 - Art 16 - Example - CRR emails
EV07 - [redacted]
EV26 - [redacted]_photo_removed
EV27 - [redacted]_album_removed
EV28 - [redacted]_video_removed
EV29 - [redacted]_photo_album_removed
EV30 - [redacted]_account_disabled
EV31 - [redacted]_content_removed
EV32 - [redacted]_video_removed
EV33 - [redacted]_video_removed
EV34 - [redacted]_avatar_photo_removed
EV35 - [redacted]_cover_photo_removed
EV36 - [redacted]_content_removed
EV37 - [redacted]_cover_photo_removed
EV38 - [redacted]_avatar_removed
EV39 - [redacted]_account_disabled
EV40 - [redacted]_account_disabled
EV41 - [redacted]_video_removed
EV42 - [redacted]_album_removed
EV43 - [redacted]_photo_removed
EV44 - [redacted]_avatar_photo_removed
EV45 - [redacted]_cover_photo_removed
EV46 - [redacted]_album_removed
EV47 - [redacted]account_removed
EV48 - [redacted]_video_removed
EV49 - [redacted]_video_removed
EV50 - [redacted]
EV51 - [redacted]
EV52 - Ticket example - new OOC wording_Redacted
EV149 - [redacted]

EV150 - [redacted]
EV151 - [redacted]
EV165 - [redacted]
EV168 - Example 1 Art 20 Account Holder CRR (1 of 2)
EV169 - Example 1 Art 20 Account Holder CRR (2 of 2)
EV170 - Example 1 Art 20 Reporting Party CRR
EV171 - Example 2 Art 20 Account Holder CRR
EV172 - Example 2 Art 20 Reporting Party CRR
EV173 - Example 3 Art 20 Account Holder CRR
EV174 - Example 3 Art 20 Reporting Party CRR
EV175 - Example 4 Art 20 Account Holder CRR
EV176 - Example 4 Art 20 Reporting Party CRR
EV180 - DSA Audit - Articles 17 & 20 Examples
EV181 - DSA Audit - Article 23 Example
EV183 - [redacted] - Content Removal Request
EV184 - [redacted] - Content Removal Request
EV185 - [redacted] - Content Removal Request
EV186 - [redacted] - Trusted Flagger Content Removal Request
EV187 - [redacted] - Trusted Flagger Content Removal Request
EV188 - [redacted] - Trusted Flagger Content Removal Request
EV189 - [redacted] Example - DSA Article 23
EV198 - [redacted]
EVX37 - Child Sexual Abuse Material Policy - Pornhub Help
EVX38 - Non-Consensual Content Policy - Pornhub Help
AWI01 - Workshop Summary - Content Moderation

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 2025 to 20 April 2026

d. any other relevant information and metadata.

Not Applicable

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

This obligation was primarily assessed from the perspectives of existence and content. Existence was defined by the presence or absence of processes requiring that recipients of the service be provided with a statement of reasons when restrictions are imposed on their content or account. Content was assessed by evaluating whether the statements provided include the information required under the obligation and are communicated in a clear and intelligible manner.

Evidence gathering was conducted using multiple methods, including written confirmations obtained through the information request process, review of relevant internal documentation and publicly available information, and interviews with subject matter experts responsible for the implementation and operation of the relevant processes.

Subsequently, a series of tests and inspections were performed to evaluate whether statements of reasons are consistently generated and communicated when restrictions are applied. These procedures included, but were not limited to, the following:

- A review of policies and publicly available documentation to identify the types of restrictions (such as content visibility limitations, payment restrictions, and account termination) that trigger the requirement to provide a statement of reasons.
- Validation of test cases representing each identified type of restriction to verify that affected recipients receive a statement explaining the reasons for the restriction.
- Assessment of the statements issued to confirm that they clearly describe the nature of the restriction, the content or account concerned, and the underlying rationale for the decision.
- Evaluation of the format and accessibility of the statements to determine whether they are communicated through accessible electronic channels and presented in a clear and user-friendly manner.
- Verification of the consistency of issuing statements of reasons across different restriction types and recipients to determine whether the process is applied uniformly.

In addition, samples of historical evidence were analysed to corroborate the operation of the process during the audited period. The combination of documentary review, functional testing, and analysis of historical examples provided sufficient and appropriate audit evidence. Based on the procedures performed, reasonable assurance was obtained that the Audited Provider complies with the requirements of 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:

Not applicable.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 Auditor obtained an understanding of the Audited Provider's compliance with this obligation through an initial structured request for information, which confirmed that a Statement of Reason is issued as soon as a moderation decision is made. This understanding was further supported through subject matter expert interviews and walkthroughs, during which the process for issuing Statements of Reason was explained and demonstrated, and further substantiated through testing performed to assess the consistent application of this process.

The evidence reviewed included different [redacted] examples of statements sent to users in relation to moderation decisions. These materials show that statements of reasons are used for different categories of restriction and that they are issued where content is removed or where an account is banned for violating the Terms of Service. The evidence also shows that account removal may be permanent in cases of Terms of Service violations.

The Auditor also considered how the Audited Provider is able to communicate such decisions to affected users. Content contributors are required to provide contact details as part of the onboarding process in order to upload content to the platform. This enables the Audited Provider to send emails to contributors where issues arise in relation to their content. In addition, the audit trails reviewed during the subject matter expert walkthrough consistently showed confirmation that communication was sent at the point of decision, in line with the intended process.

The Audited Provider stated that email notification is not sent in cases involving CSAM or NCII. According to the Audited Provider, this exception is applied in order to avoid risks to potential victims. Apart from these categories, the evidence reviewed indicates that statements of reasons are communicated to affected users when moderation decisions are made.

While one of the ticket examples reviewed was not recent, the combined evidence from template statements, more recent examples, written responses, and walkthroughs of audit trails demonstrates that the statement of reasons process was in operation during the Audited Period.

The Audited Provider has demonstrated compliance with all 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;

EV05 - Art 16 - Example - CRR emails
EV07 - [redacted]
EV26 - [redacted]_photo_removed
EV27 - [redacted]_album_removed
EV28 - [redacted]_video_removed
EV29 - [redacted]_photo_album_removed
EV30 - [redacted]_account_disabled
EV31 - [redacted]_content_removed
EV32 - [redacted]_video_removed
EV33 - [redacted]_video_removed
EV34 - [redacted]_avatar_photo_removed
EV35 - [redacted]_cover_photo_removed
EV36 - [redacted]_content_removed
EV37 - [redacted]_cover_photo_removed
EV38 - [redacted]_avatar_removed
EV39 - [redacted]_account_disabled
EV40 - [redacted]_account_disabled
EV41 - [redacted]_video_removed
EV42 - [redacted]6_album_removed
EV43 - [redacted]_photo_removed
EV44 - [redacted]_avatar_photo_removed
EV45 - [redacted]_cover_photo_removed

EV46 - [redacted]_album_removed
EV47 - [redacted]_account_removed
EV48 - [redacted]_video_removed
EV49 - [redacted]_video_removed
EV50 - [redacted]
EV51 - [redacted]
EV52 - Ticket example - new OOC wording_Redacted
EV149 - [redacted]
EV150 - [redacted]
EV151 - [redacted]
EV165 - [redacted]
EV168 - Example 1 Art 20 Account Holder CRR (1 of 2)
EV169 - Example 1 Art 20 Account Holder CRR (2 of 2)
EV170 - Example 1 Art 20 Reporting Party CRR
EV171 - Example 2 Art 20 Account Holder CRR
EV172 - Example 2 Art 20 Reporting Party CRR
EV173 - Example 3 Art 20 Account Holder CRR
EV174 - Example 3 Art 20 Reporting Party CRR
EV175 - Example 4 Art 20 Account Holder CRR
EV176 - Example 4 Art 20 Reporting Party CRR
EV180 - DSA Audit - Articles 17 & 20 Examples
EV181 - DSA Audit - Article 23 Example
EV183 - [redacted] - Content Removal Request
EV184 - [redacted] - Content Removal Request
EV185 - [redacted] - Content Removal Request
EV186 - [redacted] - Trusted Flagger Content Removal Request
EV187 - [redacted] - Trusted Flagger Content Removal Request
EV188 - [redacted] - Trusted Flagger Content Removal Request
EV189 - [redacted] Example - DSA Article 23
EV198 - [redacted]
EVX37 - Child Sexual Abuse Material Policy - Pornhub Help
EVX38 - Non-Consensual Content Policy - Pornhub Help
AWI01 - Workshop Summary - Content Moderation

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 2025 to 20 April 2026

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 obtained through a combination of written confirmations provided through the information request process, review of relevant internal documentation and publicly available information, interviews with subject matter experts responsible for maintaining the relevant processes, and substantive testing of the electronic systems used to support the obligation.

The assessment focused on verifying that the Audited Provider can identify and contact the affected recipient of the service when a restriction is imposed, thereby enabling the communication of a statement of reasons as required.

During the subject matter expert interview, a demonstration of the account registration and account management processes was provided. This demonstration confirmed that recipients of the service who upload content are required to provide valid contact information to use the platform. The availability and capture of this contact information within the platform's systems was validated to determine whether the Audited Provider is able to reliably deliver notifications and statements of reasons to affected users.

As registered users who upload content are required to maintain electronic contact details as part of their account information, the mechanism for identifying and contacting affected recipients is clearly established. The existence of these processes, supported by system functionality enabling communication with account holders, provided sufficient and appropriate audit evidence.

Based on the procedures performed, reasonable assurance was obtained that the Audited Provider has the necessary mechanisms in place to identify and contact recipients of the service in order to communicate statements of reasons in accordance 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:

Not applicable.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 statements of reasons describe the restriction imposed and the reason for the decision. The evidence reviewed, including template statements of reasons, sample notifications, and more recent examples, shows that the restrictions applied are expressed as permanent measures, including removal of content and disabling or banning of accounts where the Terms of Service are violated. The reviewed templates also indicate the consequence of the violation and, in the examples assessed, the statements link the decision to a breach of the Audited Provider's Terms of Service.

The materials reviewed show that statements of reasons include an explanation of the violation and, in a number of cases, information on redress. Sample statements and related communications indicate that users may appeal by replying to the email notification, and additional evidence shows that such appeals are received and handled through the Audited Provider's existing workflow.

The evidence reviewed and subject matter expert interviews indicate that decisions on reported content are taken by human moderators. The Audited Provider stated that user reports are not resolved through automated decision-making. Interviews also confirmed that moderators have access to automated tools that support detection and review processes, including fingerprinting of removed content for future identification.

The statements of reasons reviewed set out the reason for the violation by reference to the Terms of Service. [redacted]

Recent samples and walkthrough evidence demonstrate that the statement of reasons process remains in operation during the Audited Period.

The Audited Provider has demonstrated compliance with this obligation; however, opportunities for improvement have been identified and are further detailed in Chapter 7.

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

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

EV05 - Art 16 - Example - CRR emails
EV07 - [redacted]
EV25 - Info for Flagging Options
EV26 - [redacted]_photo_removed
EV27 - [redacted]_album_removed
EV28 - [redacted]_video_removed
EV29 - [redacted]_photo_album_removed
EV30 - [redacted]_account_disabled

EV31 - [redacted]_content_removed
EV32 - [redacted]_video_removed
EV33 - [redacted]_video_removed
EV34 - [redacted]_avatar_photo_removed
EV35 - [redacted]_cover_photo_removed
EV36 - [redacted]_content_removed
EV37 - [redacted]_cover_photo_removed
EV38 - [redacted]_avatar_removed
EV39 - [redacted]_account_disabled
EV40 - [redacted]_account_disabled
EV41 - [redacted]_video_removed
EV42 - [redacted]_album_removed
EV43 - [redacted]_photo_removed
EV44 - [redacted]_avatar_photo_removed
EV45 - [redacted]_cover_photo_removed
EV46 - [redacted]_album_removed
EV47 - [redacted]_account_removed
EV48 - [redacted]_video_removed
EV49 - [redacted]_video_removed
EV50 - [redacted]
EV51 - [redacted]t
EV52 - Ticket example - new OOC wording_Redacted
EV149 - [redacted]
EV150 - [redacted]
EV151 - [redacted]
EV165 - [redacted]
EV168 - Example 1 Art 20 Account Holder CRR (1 of 2)
EV169 - Example 1 Art 20 Account Holder CRR (2 of 2)
EV170 - Example 1 Art 20 Reporting Party CRR
EV171 - Example 2 Art 20 Account Holder CRR
EV172 - Example 2 Art 20 Reporting Party CRR
EV173 - Example 3 Art 20 Account Holder CRR
EV174 - Example 3 Art 20 Reporting Party CRR
EV175 - Example 4 Art 20 Account Holder CRR
EV176 - Example 4 Art 20 Reporting Party CRR
EV177 - [redacted]
EV178 - [redacted]
EV179 - [redacted]
EV180 - DSA Audit - Articles 17 & 20 Examples
EV181 - DSA Audit - Article 23 Example
EV183 - [redacted] - Content Removal Request
EV184 - [redacted] - Content Removal Request
EV185 - [redacted] - Content Removal Request
EV186 - [redacted] - Trusted Flagger Content Removal Request
EV187 - [redacted] - Trusted Flagger Content Removal Request
EV188 - [redacted] - Trusted Flagger Content Removal Request
EV189 - [redacted] Example - DSA Article 23
EV198 - [redacted]
EV199 - [redacted]
EVX37 - Child Sexual Abuse Material Policy - Pornhub Help
EVX38 - Non-Consensual Content Policy - Pornhub Help
AWI01 - Workshop Summary - Content Moderation

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 2025 to 20 April 2026

d. any other relevant information and metadata.

Not Applicable

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

This obligation was primarily assessed from the perspectives of existence and content. Existence was defined by the presence or absence of statements of reasons issued to recipients of the service when restrictions are imposed. Content was evaluated by examining whether the statements provided contain the elements required under the obligation.

Evidence of compliance was obtained through written confirmations provided via the information request process, review of relevant internal documentation and publicly available information, interviews with subject matter experts responsible for the relevant processes, and substantive testing of the electronic systems used to generate and deliver statements of reasons.

Comprehensive testing procedures were performed to verify that statements of reasons issued by the Audited Provider contain the required information across different types of restrictions imposed on content or accounts. This included the examination of sample notifications to confirm that the necessary elements were consistently present and communicated to the affected recipients.

In addition, the Audited Provider provided extensive supporting evidence, including historical examples of statements of reasons issued during the audited period. These samples were reviewed to assess whether the information provided met the requirements of the obligation and was presented in a clear and structured manner.

The combination of documentary review, examination of historical evidence, and validation of sample statements provided sufficient and appropriate audit evidence. Based on the procedures performed, reasonable assurance was obtained that the Audited Provider's statements of reasons contain the required elements and that the obligation is being fulfilled.

The Audited Provider has demonstrated 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:

Opportunities for improvement were identified in relation to the completeness and consistency of the statements of reasons. In particular, the information provided does not always clearly distinguish whether a decision followed a notice or resulted from own-initiative moderation, does not consistently indicate the use of automated tools, and does not uniformly present available redress options.

Additionally, the notices do not always clearly differentiate between measures taken in relation to allegedly illegal content and those based on breaches of the Terms of Service. While these observations do not affect the existence of the process, they indicate that the content of statements could be made more precise, complete, and consistent.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 provided sample statements of reasons demonstrating the format and wording used to communicate moderation decisions to affected users. The evidence reviewed indicates that these templates are structured in a clear manner and present the decision, the reason for the action taken, and the available redress options in distinct sections. The redress mechanism is presented separately within the communication.

The Auditor reviewed multiple statement of reasons samples and assessed their clarity and comprehensibility. The samples were found to use formal and neutral language and to present the relevant information in a manner that is generally understandable. Readability testing was also performed against industry benchmarks for consistency.

Content Removal

Readability Grading	**Rating**	**Target Rating**
Automated Readability Index	10.1	Below 10
Flesch-Kincaid Grade Level	9.5	Below 10
FORCAST Grade Level	10.8	Below 10
Gunning Fog Index	10.7	Below 10
Readability Scoring	**Rating**	**Target Rating**
CEFR Level	B	Higher than B3
Dale-Chall Score	5.4	Below 8
Flesch Reading Ease	47.5	Above 60
Lensear Write	76.9	Between 70-90

Hate Speech Removal

Readability Grading	**Rating**	**Target Rating**
Automated Readability Index	14.8	Below 10
Flesch-Kincaid Grade Level	9.9	Below 10
FORCAST Grade Level	11.4	Below 10
Gunning Fog Index	11.3	Below 10
Readability Scoring	**Rating**	**Target Rating**
CEFR Level	B	Higher than B3
Dale-Chall Score	5.2	Below 8
Flesch Reading Ease	47.8	Above 60
Lensear Write	78.5	Between 70-90

These results indicate that the statements of reasons are presented in language that is formal and neutral and are generally readable for the intended audience.

The Audited Provider has demonstrated 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;

EV05 - Art 16 - Example - CRR emails
EV07 - [redacted]
EV25 - Info for Flagging Options
EV26 - [redacted]_photo_removed
EV27 [redacted]_album_removed
EV28 - [redacted]_video_removed
EV29 - [redacted]_photo_album_removed
EV30 - [redacted]_account_disabled
EV31 - [redacted]_content_removed
EV32 - [redacted]video_removed
EV33 - [redacted]_video_removed
EV34 - [redacted]_avatar_photo_removed
EV35 - [redacted]_cover_photo_removed
EV36 - [redacted]_content_removed
EV37 - [redacted]_cover_photo_removed
EV38 - [redacted]_avatar_removed
EV39 - [redacted]_account_disabled
EV40 - [redacted]_account_disabled
EV41 - [redacted]_video_removed
EV42 - [redacted]_album_removed
EV43 - [redacted]_photo_removed
EV44 - [redacted]_avatar_photo_removed
EV45 - [redacted]_cover_photo_removed
EV46 - [redacted]_album_removed
EV47 - [redacted]_account_removed
EV48 - [redacted]_video_removed
EV49 - [redacted]_video_removed
EV50 - [redacted]
EV51 - [redacted]
EV52 - Ticket example - new OOC wording_Redacted
EV149 - [redacted]
EV150 - [redacted]
EV151 - [redacted]
EV165 - [redacted]
EV168 - Example 1 Art 20 Account Holder CRR (1 of 2)
EV169 - Example 1 Art 20 Account Holder CRR (2 of 2)
EV170 - Example 1 Art 20 Reporting Party CRR
EV171 - Example 2 Art 20 Account Holder CRR
EV172 - Example 2 Art 20 Reporting Party CRR
EV173 - Example 3 Art 20 Account Holder CRR
EV174 - Example 3 Art 20 Reporting Party CRR
EV175 - Example 4 Art 20 Account Holder CRR
EV176 - Example 4 Art 20 Reporting Party CRR
EV177 - [redacted]
EV178 - [redacted]
EV179 - [redacted]
EV180 - DSA Audit - Articles 17 & 20 Examples

EV181 - DSA Audit - Article 23 Example
EV183 - [redacted] - Content Removal Request
EV184 - [redacted] - Content Removal Request
EV185 - [redacted] - Content Removal Request
EV186 - [redacted] - Trusted Flagger Content Removal Request
EV187 - [redacted] - Trusted Flagger Content Removal Request
EV188 - [redacted] - Trusted Flagger Content Removal Request
EV189 - [redacted] Example - DSA Article 23
EV198 - [redacted]
EV199 - [redacted]
EVX37 - Child Sexual Abuse Material Policy - Pornhub Help
EVX38 - Non-Consensual Content Policy - Pornhub Help
AWI01 - Workshop Summary - Content Moderation

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 2025 to 20 April 2026

d. any other relevant information and metadata.

Not Applicable

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

This obligation was primarily assessed from the perspective of consumption, specifically the ease with which recipients of the service can understand the information provided to them, including information relating to available options for redress.

Evidence of compliance was obtained through written confirmations provided via the information request process, review of relevant internal documentation and publicly available information, interviews with subject matter experts responsible for the relevant processes, and analysis of sample statements of reasons issued to affected recipients.

The clarity and readability of the information provided within statements of reasons were evaluated using established readability and comprehension benchmarks. These included the Gunning Fog Index, Automated Readability Index, FORCAST Grade Level, and the Flesch-Kincaid Grade Level to assess textual clarity and complexity. In addition, the Flesch Reading Ease scale, CEFR Level, Lensear Write, and Dale-Chall (New) Score were applied to measure readability and accessibility of the language used.

The application of multiple recognised readability frameworks provided an objective basis for evaluating whether the information is presented in a manner that can be reasonably understood by recipients of the service. The use of these frameworks also supported and challenged independently drawn qualitative conclusions regarding the clarity of the communication.

Based on the procedures performed and the evidence reviewed, reasonable assurance was obtained that information regarding available options for redress is provided to recipients in a manner that is sufficiently clear and understandable when such information is required to be communicated.

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:

Opportunities for improvement were identified in relation to both specificity and readability. In particular, the reviewed samples do not always clearly identify the precise contractual basis for the decision and could, where relevant, include more detailed factual references, such as the specific content segment or timestamp concerned.

While the statements are generally understandable, there is scope to further simplify sentence structure and wording to improve accessibility for users.

These observations do not affect the overall functioning of the statements of reasons process and were therefore not material to the overall assessment of compliance.

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
Positive
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 documented internal procedures for identifying, escalating and reporting information giving rise to a suspicion of a criminal offence involving a threat to the life or safety of a person or persons. The evidence reviewed includes internal guidance documents for moderators and support teams, escalation procedures, reporting guides, legislation tracking materials, and examples of communications sent to law enforcement authorities.

The reviewed materials show that, where moderation or support teams encounter content or activity that may involve a current or imminent threat to life or safety, the matter is escalated to the Trust and Safety

team. The process provides for the creation of a new ticket or escalation of an existing ticket in order to document the case. Where an immediate response is required, the moderation or support team may also notify the Trust and Safety team directly by message in parallel with the ticket workflow.

The evidence further shows that the Trust and Safety team reviews the information provided and, where reporting is required, follows documented guidance to notify the relevant law enforcement authority. The internal guidance reviewed includes criteria and procedures for threat reporting, as well as instructions for identifying the appropriate authority and maintaining records of the reporting action. The Audited Provider also maintains logs and tracking records in relation to such escalations and notifications.

The Auditor reviewed examples of emails sent to authorities and evidence of reporting guides and trackers used to manage notifications to law enforcement. The materials indicate that reports may include available identifying and contextual information, such as user data and a description of the relevant threat, and that records are retained to support traceability. The evidence also shows that moderators are supported by internal content moderation documentation and escalation procedures intended to guide decisions on when referral to law enforcement is required.

Subject matter expert interviews and walkthroughs were consistent with the documentary evidence reviewed. These interviews described the Audited Provider's escalation and reporting arrangements and confirmed that moderators and support teams are expected to escalate cases involving potential threats to life or safety. The average review time from content upload to review was described as approximately five to six hours, while the documented escalation process also provides for immediate internal notification where urgency is identified.

No imminent threat reports shared with law enforcement were identified for the period from May 2025 to January 2026 and the evidence reviewed demonstrated that the Audited Provider had internal procedures, escalation pathways, supporting documentation, and reporting mechanisms in place during the Audited Period should it have been required.

The Audited Provider has demonstrated 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;

EV53 - [redacted]
EV54 - [redacted]
EV55 - [redacted]
EV56 - NCC Acts Report Example 5
EV57 - email to authorities_example user 1
EV58 - NCC Acts Report_example user 1
EV59 - Email to authorities-Example 2
EV60 - NCC Acts Report Example 2
EV61 - Email to authorities-example 3
EV62 - NCC Acts Report _ example 3
EV63 - email to authorities-example 4
EV64 - NCC Acts Report Template_example 4
EV65 - 2024_NCC Acts - Report Tracker
EV66 - 2025_NCC Acts - Report Tracker
[redacted]
EV68 - Art 18 - LE Interactions

EV69 - Art 18 - NCC Acts Reporting
EV106 - Art 18 - Legislation tracking email
EV120 - Art 18 - Screenshot of internal law tracker 1
EV121 - Art 18 - Screenshot of internal law tracker 2 - Changelog
EV122 - Art 18 - Screenshot of internal law tracker 3
EV164 - [redacted]
EV165 - [redacted]
EV182 - Accounts Reported to law enforcement
EV197 - [redacted]
AWI01 - Workshop Summary - Content Moderation

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 2025 to 20 April 2026

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 obtained through written confirmations provided via the information request process, review of relevant internal documentation and publicly available information, interviews with subject matter experts responsible for the relevant processes, and substantive testing of the electronic systems used to support this obligation.

Physical testing of the content detection and law enforcement alerting mechanisms was not performed due to the potential disruption to normal business operations. Instead, alternative assessment methods were employed, including review of documentation, technical controls, and system configurations, to evaluate whether the mechanisms operate effectively in a non-intrusive manner.

The assessment focused on determining whether the Audited Provider's mechanisms can detect content at a sufficiently broad scale and whether alerts to law enforcement are issued in a timely manner. Based on the procedures performed, it was determined that reasonable assurance could be obtained regarding the breadth of content detection and the timeliness of subsequent alerts to law enforcement.

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:

Opportunities for improvement were identified in relation to the consistency of record-keeping and traceability. No instances of failure to notify relevant authorities were identified, and this observation was not material to the audit conclusion.

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.

1. Audit Conclusion

Audit Conclusion
Positive
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 documented processes for identifying the appropriate law enforcement authority when information giving rise to a suspicion of a criminal offence is escalated for external reporting. The evidence reviewed includes internal escalation and reporting procedures, content moderation guidance documents, a legislation tracker, and examples of emails sent to law enforcement authorities.

The reviewed materials indicate that, where reporting is required, the Audited Provider seeks to identify the relevant authority based on the information available in the case. [redacted]

[redacted]

The materials reviewed also indicate that the Audited Provider seeks to identify the location of the user or uploader responsible for the relevant activity in order to determine the appropriate jurisdiction for reporting. Subject matter expert discussions and the supporting documentation were consistent in describing an internal process for escalating such cases and for identifying the authority to be notified.

Examples of emails to authorities demonstrate that the Audited Provider has reported accounts or incidents to law enforcement in practice. The legislation tracker and internal moderation documents also indicate that moderators are supported by guidance intended to assist with escalation decisions and the identification of the appropriate reporting route.

No imminent threat reports shared with law enforcement were identified for the period from May 2025 to January 2026. In addition, the reviewed materials demonstrated that, in cases where the relevant jurisdiction or competent authority cannot be identified, reports will be sent to Europol.

Further formalisation of fallback pathways could enhance documentation clarity, but the Audited Provider has demonstrated 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;

[redacted]
EV54 - [redacted]
EV55 - [redacted]
EV56 - NCC Acts Report Example 5
EV57 - email to authorities_example user 1
EV58 - NCC Acts Report_example user 1
EV59 - Email to authorities-Example 2
EV60 - NCC Acts Report Example 2
EV61 - Email to authorities-example 3
EV62 - NCC Acts Report _ example 3
EV63 - email to authorities-example 4
EV64 - NCC Acts Report Template_example 4
EV65 - 2024_NCC Acts - Report Tracker
EV66 - 2025_NCC Acts - Report Tracker
EV67 - [redacted]
EV68 - Art 18 - LE Interactions
EV69 - Art 18 - NCC Acts Reporting
EV106 - Art 18 - Legislation tracking email
EV120 - Art 18 - Screenshot of internal law tracker 1
EV121 - Art 18 - Screenshot of internal law tracker 2 - Changelog
EV122 - Art 18 - Screenshot of internal law tracker 3
EV164 - [redacted]
EV165 - [redacted]
EV182 - Accounts Reported to law enforcement

EV197 - [redacted]
AWI01 - Workshop Summary - Content Moderation

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 2025 to 20 April 2026

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 obtained through written confirmations provided via the information request process, review of relevant internal documentation and publicly available information, interviews with subject matter experts responsible for the relevant processes, and substantive testing of the electronic systems used to support this obligation.

Subsequently, a series of tests and inspections were performed to evaluate the Audited Provider's processes for determining the location of suspected criminal offences based on available reporting and account information. Testing confirmed that the Audited Provider uses the information available in reports and account details to identify the location of the alleged offence. Where the location cannot be determined, it was verified that the Audited Provider notifies Interpol as the regional law enforcement authority.

The combination of documentary review, functional testing, and subject matter expert interviews provided sufficient and appropriate audit evidence. Based on the procedures performed, reasonable assurance was obtained that the Audited Provider complies with the requirements of this obligation, however, opportunities for improvement were identified regarding the consistency and efficacy of governance documentation, which could further strengthen the reliability and transparency of the processes in place.

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:

Opportunities for improvement were identified in the formalisation and clarity of the fallback pathway for cross-border or location-uncertain cases. In particular, internal guidance does not yet define with sufficient precision the decision criteria to be applied where jurisdiction is unclear, identifying information is incomplete, or multiple authorities may be relevant.

Strengthening this aspect of the process would improve consistency, traceability, and operational certainty, but in its current form this was not considered to constitute a material compliance issue.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 operates an internal complaint-handling process through which individuals or entities may challenge moderation decisions and engage with the Audited Provider regarding those decisions. The Auditor reviewed written responses and conducted subject matter expert interviews on 12 December 2025 and 12 January 2026, during which the Audited Provider gave a walkthrough of the complaint-handling system and demonstrated how complaints may be submitted in different scenarios. The information provided during those interviews was consistent with the documentary evidence reviewed.

The evidence reviewed indicates that users are provided with information on how to discuss or appeal decisions and may lodge a complaint within six months of receiving the relevant decision notice. The Auditor confirmed that complaints may be submitted by email to dsa@pornhub.com and that this route is available for recipients who wish to challenge a decision communicated to them.

The materials reviewed further indicate that the opportunity to seek redress or discuss a decision is available in most circumstances. The Audited Provider also explained that, where action has been taken in relation to illegal activity, redress is not provided through this process following escalation, in line with the Audited Provider's described handling of such cases.

Based on the evidence reviewed and the walkthroughs provided, The Auditor confirmed that users are given information and an opportunity to lodge complaints against decisions with which they disagree within the stated six-month period.

The Audited Provider has demonstrated compliance with all 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;

EV01 - [redacted]
EV05 - Art 16 - Example - CRR emails
EV07 - [redacted]
EV08 - CRR form - part 1
EV09 - CRR form - part 2
EV26 - [redacted]_photo_removed
EV27 - [redacted]_album_removed
EV28 - [redacted]_video_removed
EV29 - [redacted]_photo_album_removed
EV30 - [redacted]_account_disabled
EV31 - [redacted]_content_removed
EV32 - [redacted]_video_removed
EV33 - [redacted]_video_removed
EV34 - [redacted]_avatar_photo_removed
EV35 - [redacted]cover_photo_removed
EV36 - [redacted]_content_removed

EV37 - [redacted]_cover_photo_removed
EV38 - [redacted]_avatar_removed
EV39 - [redacted]_account_disabled
EV40 - [redacted]_account_disabled
EV41 - [redacted]_video_removed
EV42 - [redacted]_album_removed
EV43 - [redacted]_photo_removed
EV44 - [redacted]_avatar_photo_removed
EV45 - [redacted]_cover_photo_removed
EV46 - [redacted]_album_removed
EV47 - [redacted]_account_removed
EV48 - [redacted]_video_removed
EV49 - [redacted]_video_removed
EV50 - [redacted]2
EV51 - [redacted]
EV52 - Ticket example - new OOC wording_Redacted
EV148 - [redacted]
EV165 - [redacted]
EV168 - Example 1 Art 20 Account Holder CRR (1 of 2)
EV169 - Example 1 Art 20 Account Holder CRR (2 of 2)
EV170 - Example 1 Art 20 Reporting Party CRR
EV171 - Example 2 Art 20 Account Holder CRR
EV172 - Example 2 Art 20 Reporting Party CRR
EV173 - Example 3 Art 20 Account Holder CRR
EV174 - Example 3 Art 20 Reporting Party CRR
EV175 - Example 4 Art 20 Account Holder CRR
EV176 - Example 4 Art 20 Reporting Party CRR
EV180 - DSA Audit - Articles 17 & 20 Examples
EV181 - DSA Audit - Article 23 Example
EV183 - [redacted] - Content Removal Request
EV184 - [redacted] - Content Removal Request
EV185 - [redacted] - Content Removal Request
EV186 - [redacted] - Trusted Flagger Content Removal Request
EV187 - [redacted] - Trusted Flagger Content Removal Request
EV188 - [redacted] - Trusted Flagger Content Removal Request
EV189 - [redacted]xample - DSA Article 23
EVX02 - Terms Of Service _ Pornhub.com
EVX84 - Terms Of Service _ Pornhub.com - Updated Jan 31 2026
AWI01 - Workshop Summary - Content Moderation

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 2025 to 20 April 2026

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 obtained through written confirmations provided via the information request process, review of relevant internal documentation and publicly available information, interviews with subject matter experts responsible for the relevant processes, and substantive testing of the electronic systems used to support this obligation.

Substantive testing was performed on the electronic processes used to support the internal complaint-handling system. The procedures performed included, but were not limited to, the following:

- A review of publicly available information and relevant policies to confirm the existence and accessibility of an internal complaint-handling system for affected recipients of the service, including individuals or entities who have submitted a notice.
- Evaluation of the system to determine whether it can be easily located and navigated by users, supports electronic submission of complaints, and is accessible without charge.
- Submission of test complaints to verify that the system is capable of receiving and processing precise and substantiated complaints relating to decisions on content restrictions, account limitations, or other relevant actions.
- Assessment of the system's ability to record and track submitted complaints and provide acknowledgements or confirmations to the complainant.
- Evaluation of the clarity of instructions, user guidance, and overall usability of the complaint-handling process to determine whether the system is reasonably understandable and accessible to users.

Further validation was performed through demonstrations provided by subject matter experts, which confirmed the presence and operation of the relevant process steps within the internal systems and provided evidence of the resulting output generated by the complaint-handling process.

The combination of documentary review, functional testing, and subject matter expert demonstrations provided sufficient and appropriate audit evidence. Based on the procedures performed, reasonable assurance was obtained that the Audited Provider operates an internal complaint-handling system that meets the requirements of 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:

Not applicable.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 publicly available Terms of Service state that recipients of the service have six months from notification of a decision to raise a complaint. The evidence reviewed indicates that the start of this period is linked to the point at which the recipient is informed of the relevant decision.

The Auditor reviewed the Audited Provider's written responses and discussed this requirement further during subject matter expert interviews. The information provided during the interviews was consistent with the initial request for information response and confirmed the Audited Provider's understanding of the applicable timeframe for submitting complaints.

The Auditor also reviewed historical appeal evidence, which showed that complaints were handled in line with the stated six-month period following notification of the decision.

The Audited Provider has demonstrated 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;

EV05 - Art 16 - Example - CRR emails
EV07 - [redacted]
EV51 - [redacted]
EV52 - Ticket example - new OOC wording_Redacted
EV165 - [redacted]
EV168 - Example 1 Art 20 Account Holder CRR (1 of 2)
EV169 - Example 1 Art 20 Account Holder CRR (2 of 2)
EV170 - Example 1 Art 20 Reporting Party CRR
EV171 - Example 2 Art 20 Account Holder CRR
EV172 - Example 2 Art 20 Reporting Party CRR
EV173 - Example 3 Art 20 Account Holder CRR
EV174 - Example 3 Art 20 Reporting Party CRR
EV175 - Example 4 Art 20 Account Holder CRR
EV176 - Example 4 Art 20 Reporting Party CRR
EV181 - DSA Audit - Article 23 Example
EV183 - [redacted] - Content Removal Request
EV184 - [redacted] - Content Removal Request
EV185 - [redacted] - Content Removal Request
EV186 - [redacted] - Trusted Flagger Content Removal Request
EV187 - [redacted] - Trusted Flagger Content Removal Request
EV188 - [redacted] - Trusted Flagger Content Removal Request
EV189 - [redacted] Example - DSA Article 23
EVX02 - Terms Of Service _ Pornhub.com
EVX84 - Terms Of Service _ Pornhub.com - Updated Jan 31 2026
AWI01 - Workshop Summary - Content Moderation

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 2025 to 20 April 2026

d. any other relevant information and metadata.

Not Applicable

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

This obligation was primarily assessed from the perspectives of existence and content. Existence was defined by the presence or absence of processes enabling recipients of the service to submit complaints within the timeframe specified by the obligation. Content was evaluated by examining whether the complaint-handling process and associated communications contain the information required.

Evidence of compliance was obtained through written confirmations provided via the information request process, review of relevant internal documentation and publicly available information, interviews with subject matter experts responsible for the relevant processes, and examination of operational examples within the complaint-handling system.

Further inspection of the relevant systems and demonstrations provided by subject matter experts confirmed the presence and operation of mechanisms allowing recipients to submit complaints within the prescribed time period following a decision. While it was not practical during the audit to artificially generate complaints at the maximum permissible submission threshold, historical examples of complaints submitted within the applicable timeframe were reviewed.

The analysis of these examples, together with the system demonstrations and documentary evidence reviewed, provided sufficient and appropriate audit evidence. Based on the procedures performed, reasonable assurance was obtained that the Audited Provider's internal complaint-handling system supports the submission of complaints within the timeframe 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
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:

Not applicable.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 internal complaint-handling system allows users to submit complaints by email using a free-text format. The Audited Provider's internal complaint-handling system is electronically accessible and free of charge, enabling users to submit sufficiently precise and adequately substantiated complaints by replying directly to the decision email. Submissions are recorded and progressed through the Audited Provider's ticketing workflow. The evidence reviewed indicates that this method enables users to provide sufficiently precise and adequately substantiated information in support of their complaint.

The Auditor identified evidence of users submitting complaints through the complaint-handling system. Testing carried out by the audit confirmed that complaints could be submitted successfully and that

responses were received within an appropriate timeframe. The reviewed materials also show that the Audited Provider's Terms of Service contain a specific section describing the complaint-handling procedure.

Information obtained through the request for information indicates that the system operates in accordance with its documented framework. During subject matter expert interviews, it was explained that users may submit complaints through their preferred communication channel, with complaints commonly being received by email following prior engagement with the user. The evidence further indicates that each complaint submission generates a ticket, which is categorised according to the subject matter of the complaint, and that subsequent email correspondence updates the same ticket, thereby creating an auditable record of the interaction.

On the basis of the evidence reviewed, the Auditor confirmed that the complaint-handling system is accessible to users, supports submission of detailed complaints, and facilitates the recording and progression of those complaints through the Audited Provider's internal workflow.

The Audited Provider has demonstrated compliance with this obligation; however, opportunities for improvement have been identified and are further detailed in Chapter 7.

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

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

EV05 - Art 16 - Example - CRR emails
EV06 - [redacted]
EV07 - [redacted]
EV08 - CRR form - part 1
EV09 - CRR form - part 2
EV10 - Flagging Copyright Option
EV11 - Flagging Hateful or Inflammatory Part 1
EV12 - Flagging Hateful or Inflammatory Part 2
EV13 - Flagging Infringes Option
EV14 - Flagging Otherwise Innapropriate or Objectionable Part 1
EV15 - Flagging Otherwise Innapropriate or Objectionable Part 2
EV16 - Flagging Potentially Featues a Minor Option Step 2 - Not first hand knowledge
EV17 - Flagging Potentially Featues a Minor Option Step 2
EV18 - Flagging Potentially Featues a Minor Option
EV19 - Flagging Spam or Misleading Part 1
EV20 - Flagging Spam or Misleading Part 2
EV21 - Flagging Violent or Harmful Acts Part 1
EV22 - Flagging Violent or Harmful Acts Part 2
EV23 - Flagging Part 1
EV24 - Flagging Part 2
EV51 - [redacted]
EV52 - Ticket example - new OOC wording_Redacted
EV148 - [redacted]
EV165 - [redacted]
EV168 - Example 1 Art 20 Account Holder CRR (1 of 2)
EV169 - Example 1 Art 20 Account Holder CRR (2 of 2)
EV170 - Example 1 Art 20 Reporting Party CRR
EV171 - Example 2 Art 20 Account Holder CRR

EV172 - Example 2 Art 20 Reporting Party CRR
EV173 - Example 3 Art 20 Account Holder CRR
EV174 - Example 3 Art 20 Reporting Party CRR
EV175 - Example 4 Art 20 Account Holder CRR
EV176 - Example 4 Art 20 Reporting Party CRR
EV181 - DSA Audit - Article 23 Example
EV183 - [redacted] - Content Removal Request
EV184 - [redacted] - Content Removal Request
EV185 - [redacted] - Content Removal Request
EV186 - [redacted] - Trusted Flagger Content Removal Request
EV187 - [redacted] - Trusted Flagger Content Removal Request
EV188 - [redacted] - Trusted Flagger Content Removal Request
EV189 - [redacted] Example - DSA Article 23
EVX02 - Terms Of Service _ Pornhub.com
EVX84 - Terms Of Service _ Pornhub.com - Updated Jan 31 2026
AWI01 - Workshop Summary - Content Moderation

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 2025 to 20 April 2026

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 obtained through written confirmations provided via the information request process, review of relevant internal documentation and publicly available information, interviews with subject matter experts responsible for the relevant processes, and substantive testing of the electronic systems used to support this obligation.

Subsequently, a series of tests and inspections were performed to evaluate the functionality and accessibility of the internal complaint-handling system. The procedures performed included, but were not limited to, the following:

- Review of publicly available information and relevant policies to confirm the existence and accessibility of an internal complaint-handling system available to affected recipients of the service, including individuals or entities who have submitted a notice.
- Evaluation of the system to determine whether it can be easily located and navigated by users, supports electronic submission of complaints, and is accessible without charge.
- Submission of test complaints to verify that the system is capable of receiving and processing precise and substantiated complaints relating to decisions on content restrictions, account limitations, or other relevant actions.
- Assessment of the system's ability to record and track submitted complaints and provide acknowledgements or confirmations to the complainant.

- Evaluation of the clarity of instructions, user guidance, and overall usability of the complaint-handling process to determine whether the system is reasonably understandable and accessible to users.

The combination of documentary review, functional testing, and subject matter expert validation provided sufficient and appropriate audit evidence. Based on the procedures performed, reasonable assurance was obtained that the Audited Provider complies with the requirements of 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:

An area for improvement was identified in the complaint submission user experience, as users do not receive an automated acknowledgement confirming receipt. Although evidence shows that complaints are handled within a reasonable timeframe, the lack of immediate confirmation may reduce user confidence that their complaint has been successfully submitted.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 handles complaints submitted through its internal complaint-handling system using a documented review process supported by moderator guidance, evidential review, and escalation pathways where required. The Auditor reviewed the Audited Provider's written responses, evidential samples, and interviews with subject matter experts regarding the operation of the complaints process.

The evidence reviewed indicates that complaints are reassessed by human moderators using the same moderation guidelines and review framework applied to the original decision. Where the information submitted in the complaint provides sufficient grounds to determine that the original decision should be reconsidered, the case is reviewed and an updated outcome is communicated to the complainant. In cases assessed as more complex or less clear-cut, the materials reviewed indicate that internal discussion and escalation may take place before a final determination is made.

The audit sampling reviewed did not identify evidence of discriminatory or arbitrary treatment in the handling of complaints. [redacted] The reviewed materials also show that standardised templates are used to communicate the outcome of complaints.

The evidence further indicates that complaints are handled in a timely manner. Historical analysis and the samples reviewed showed that many complaints receive a response within 24 hours of submission, and the Audited Provider's recent complaint-handling examples demonstrate that complaints continue to be processed promptly following receipt.

Subject matter expert interviews conducted on 12 December 2025 and 12 January 2026 were consistent with the documentary evidence reviewed and confirmed that complaints are reassessed, that reversals may be made where the original decision is found to be unfounded, and that final outcomes are communicated to the complainant without undue delay.

The Audited Provider has demonstrated compliance with all 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;

EV05 - Art 16 - Example - CRR emails
EV07 - [redacted]
EV25 - Info for Flagging Options
EV26 - [redacted]_photo_removed
EV27 - [redacted]_album_removed
EV28 - [redacted]_video_removed
EV29 - [redacted]_photo_album_removed
EV30 - [redacted]_account_disabled
EV31 - [redacted]_content_removed
EV32 - [redacted]_video_removed
EV33 - [redacted]_video_removed
EV34 - [redacted]_avatar_photo_removed
EV35 - [redacted]_cover_photo_removed
EV36 - [redacted]_content_removed
EV37 - [redacted]_cover_photo_removed
EV38 - [redacted]_avatar_removed
EV39 - [redacted]_account_disabled
EV40 - [redacted]account_disabled
EV41 - [redacted]_video_removed
EV42 - [redacted]_album_removed
EV43 [redacted]_photo_removed
EV44 - [redacted]_avatar_photo_removed

EV45 - [redacted]_cover_photo_removed
EV46 - [redacted]_album_removed
EV47 - [redacted]_account_removed
EV48 - [redacted]video_removed
EV49 - [redacted]_video_removed
EV51 - [redacted]
EV52 - Ticket example - new OOC wording_Redacted
EV148 - [redacted]
EV165 - [redacted]
EV168 - Example 1 Art 20 Account Holder CRR (1 of 2)
EV169 - Example 1 Art 20 Account Holder CRR (2 of 2)
EV170 - Example 1 Art 20 Reporting Party CRR
EV171 - Example 2 Art 20 Account Holder CRR
EV172 - Example 2 Art 20 Reporting Party CRR
EV173 - Example 3 Art 20 Account Holder CRR
EV174 - Example 3 Art 20 Reporting Party CRR
EV175 - Example 4 Art 20 Account Holder CRR
EV176 - Example 4 Art 20 Reporting Party CRR
[redacted]
EV180 - DSA Audit - Articles 17 & 20 Examples
EV181 - DSA Audit - Article 23 Example
EV183 - [redacted] - Content Removal Request
EV184 - [redacted] - Content Removal Request
EV185 - [redacted] - Content Removal Request
EV186 - [redacted] - Trusted Flagger Content Removal Request
EV187 - [redacted] - Trusted Flagger Content Removal Request
EV188 - [redacted] - Trusted Flagger Content Removal Request
EV189 [redacted]
EVX02 - Terms Of Service _ Pornhub.com
EVX84 - Terms Of Service _ Pornhub.com - Updated Jan 31 2026
AWI01 - Workshop Summary - Content Moderation

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 2025 to 20 April 2026

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 obtained through written confirmations provided via the information request process, review of relevant internal documentation and publicly available information,

interviews with subject matter experts responsible for the relevant processes, and substantive testing of the electronic systems used to support the internal complaint-handling mechanism.

The assessment focused on determining whether complaints submitted through the internal complaint-handling system are processed in a timely, diligent, and objective manner, and whether decisions are communicated appropriately to the complainant.

Subsequently, a series of tests and inspections were performed to evaluate the operation of the complaint-handling process. These procedures included, but were not limited to, the following:

- Review of internal procedures and operational documentation describing how complaints are received, assessed, and resolved within the internal complaint-handling system.
- Examination of sample complaints and corresponding case records to verify that complaints are processed and reviewed in accordance with the defined procedures.
- Assessment of the timeliness of complaint processing to determine whether complaints are handled without undue delay.
- Evaluation of the decision-making process to confirm that outcomes are based on the information provided and are applied in a consistent and objective manner.
- Verification that decisions are communicated to complainants through appropriate electronic channels and include sufficient information regarding the outcome of the complaint.

The combination of documentary review, analysis of sample complaint records, and subject matter expert validation provided sufficient and appropriate audit evidence. Based on the procedures performed, reasonable assurance was obtained that the Audited Provider processes complaints submitted through the internal complaint-handling system in accordance with the requirements of 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:

Not applicable.

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
Positive
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 informs complainants of the outcome of complaints without undue delay through its internal complaint-handling process. The Auditor reviewed the Audited Provider's written responses, evidential samples, and interviews with subject matter experts regarding the communication of complaint decisions.

During subject matter expert interviews held on 12 December 2025 and 12 January 2026, the Audited Provider presented the templates used when communicating decisions on complaints. The materials reviewed show that these templates include the reasoned decision on the complaint, together with

information on the availability of out-of-court dispute settlement under Article 21 and other available redress options.

The evidence reviewed indicates that, when handling a complaint, content moderators assess the relevant factors and then communicate the decision to the complainant using standardised templates. The Auditor also reviewed examples showing moderators selecting the appropriate decision template and corresponding redress information as part of the complaint-handling workflow. Where a complaint results in content being removed or other action being taken, the resulting decision is also communicated to the other affected party where applicable.

Audit sampling and subsequent analysis showed that these communications are issued at the time the decision is made. The information provided during the interviews was consistent with the documentary evidence reviewed and confirmed that complainants are informed of reasoned decisions and of the available redress routes, including out-of-court dispute settlement.

The Audited Provider has demonstrated 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;

EV01 - [redacted]
EV05 - Art 16 - Example - CRR emails
EV07 - [redacted]
EV25 - Info for Flagging Options
EV26 - [redacted]_photo_removed
EV27 - [redacted]_album_removed
EV28 - [redacted]video_removed
EV29 - [redacted]_photo_album_removed
EV30 - [redacted]account_disabled
EV31 - [redacted]_content_removed
EV32 - [redacted]_video_removed
EV33 - [redacted]video_removed
EV34 - [redacted]_avatar_photo_removed
EV35 - [redacted]_cover_photo_removed
EV36 - [redacted]_content_removed
EV37 - [redacted]_cover_photo_removed
EV38 - [redacted]_avatar_removed
EV39 - [redacted]_account_disabled
EV40 - [redacted]_account_disabled
EV41 - [redacted]video_removed
EV42 - [redacted]_album_removed
EV43 - [redacted]_photo_removed
EV44 - [redacted]_avatar_photo_removed
EV45 [redacted]cover_photo_removed
EV46 - [redacted]_album_removed
EV47 - [redacted]account_removed
EV48 - [redacted]video_removed
EV49 - [redacted]_video_removed

EV51 - [redacted]
EV52 - Ticket example - new OOC wording_Redacted
EV165 - [redacted]
EV168 - Example 1 Art 20 Account Holder CRR (1 of 2)
EV169 - Example 1 Art 20 Account Holder CRR (2 of 2)
EV170 - Example 1 Art 20 Reporting Party CRR
EV171 - Example 2 Art 20 Account Holder CRR
EV172 - Example 2 Art 20 Reporting Party CRR
EV173 - Example 3 Art 20 Account Holder CRR
EV174 - Example 3 Art 20 Reporting Party CRR
EV175 - Example 4 Art 20 Account Holder CRR
EV176 - Example 4 Art 20 Reporting Party CRR
EV177 - [redacted]
EV178 - [redacted]
EV179 - [redacted]
EV180 - DSA Audit - Articles 17 & 20 Examples
EV181 - DSA Audit - Article 23 Example
EV183 - [redacted] Content Removal Request
EV184 - [redacted] - Content Removal Request
EV185 - [redacted] - Content Removal Request
EV186 [redacted] - Trusted Flagger Content Removal Request
EV187 - [redacted] - Trusted Flagger Content Removal Request
EV188 - [redacted] - Trusted Flagger Content Removal Request
EV189 - [redacted] Example - DSA Article 23
EVX02 - Terms Of Service _ Pornhub.com
EVX84 - Terms Of Service _ Pornhub.com - Updated Jan 31 2026
AWI01 - Workshop Summary - Content Moderation

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 2025 to 20 April 2026

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 obtained through written confirmations provided via the information request process, review of relevant internal documentation and publicly available information, interviews with subject matter experts responsible for maintaining the relevant processes, and examination of operational examples within the complaint-handling system.

Compliance with this obligation was assessed by verifying that information regarding out-of-court dispute settlement and other available redress options is included in the reasoned decisions provided by the Audited Provider following the conclusion of a complaint.

Testing involved the review of several examples of reasoned decisions issued to users during the Audited Period to confirm that these communications consistently include information regarding the availability of out-of-court dispute settlement mechanisms and other applicable redress options.

Given the straightforward nature of this requirement and the consistency observed across the reviewed examples, the procedures performed provided sufficient and appropriate audit evidence. Based on the evidence reviewed, reasonable assurance was obtained that the Audited Provider complies with the requirements of 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:

Not applicable.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 internal complaint-handling process provides that decisions on complaints are taken by human moderators and are not made solely by automated means. The Auditor reviewed written responses, evidential materials, and interviews with subject matter experts concerning the operation of the complaint-handling system.

During subject matter expert interviews held on 12 December 2025 and 12 January 2026, the Audited Provider gave a walkthrough of its complaint-handling process and demonstrated that complaints are reviewed and decided by human moderators. The evidence reviewed indicates that automated tools may be used to support the assessment process, including by assisting with particular inputs relevant to moderation, but that the final decision rests with a human reviewer.

The materials reviewed also indicate that the staff responsible for these decisions are trained for their moderation role within the organisation. The Auditor established that complaint-handling and moderation decisions are intentionally assigned to human decision-makers, with automation functioning as a supporting tool rather than as the sole basis for the decision.

The Audited Provider has demonstrated 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;

EV01 - [redacted]
EV05 - Art 16 - Example - CRR emails
EV07 - [redacted]
EV51 - [redacted]
EV52 - Ticket example - new OOC wording_Redacted
EV140 - [redacted]
EV141 - [redacted]
EV142 - [redacted]
EV143 - [redacted]
EV144 [redacted]
EV145 - [redacted]
EV146 - [redacted]
EV165 - [redacted]
EV168 - Example 1 Art 20 Account Holder CRR (1 of 2)
EV169 - Example 1 Art 20 Account Holder CRR (2 of 2)
EV170 - Example 1 Art 20 Reporting Party CRR
EV171 - Example 2 Art 20 Account Holder CRR
EV172 - Example 2 Art 20 Reporting Party CRR
EV173 - Example 3 Art 20 Account Holder CRR
EV174 - Example 3 Art 20 Reporting Party CRR
EV175 - Example 4 Art 20 Account Holder CRR
EV176 - Example 4 Art 20 Reporting Party CRR
EV177 - [redacted])
EV178 - [redacted]
EV179 - [redacted]
EV180 - DSA Audit - Articles 17 & 20 Examples
EV181 - DSA Audit - Article 23 Example
EV183 - [redacted] - Content Removal Request
EV184 - [redacted] - Content Removal Request
EV185 - [redacted] - Content Removal Request
EV186 - [redacted] - Trusted Flagger Content Removal Request
EV187 - [redacted] - Trusted Flagger Content Removal Request
EV188 - [redacted] - Trusted Flagger Content Removal Request
EV189 - [redacted] Example - DSA Article 23
EVX02 - Terms Of Service _ Pornhub.com
EVX84 - Terms Of Service _ Pornhub.com - Updated Jan 31 2026
AWI01 - Workshop Summary - Content Moderation

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 2025 to 20 April 2026

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 obtained through written confirmations provided via the information request process, review of relevant internal documentation and publicly available information, interviews with subject matter experts responsible for maintaining the relevant processes, and substantive testing of the electronic systems used to support this obligation.

Subsequently, a series of inspections and reviews were conducted to evaluate the training and qualification requirements applicable to personnel involved in content moderation and complaint handling. This included examination of internal policies, training materials, and procedural documentation describing the requirements that staff must meet prior to obtaining access to moderation tools and related systems.

In addition, demonstrations and explanations provided by subject matter experts confirmed that personnel are required to complete specific training and satisfy defined access controls before being granted the necessary permissions to perform moderation or complaint-handling activities.

The combination of documentary review, inspection of training and access control processes, and subject matter expert validation provided sufficient and appropriate audit evidence. Based on the procedures performed, reasonable assurance was obtained that the Audited Provider ensures that relevant staff receive appropriate training and meet defined requirements before accessing moderation tools and associated systems.

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:

Not applicable.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 established an out-of-court dispute settlement framework for disputes relating to decisions taken in respect of content or notices. The evidence reviewed includes the Audited Provider's Terms of Service, an Out-of-Court Dispute Settlement Policy, and explanations provided during subject matter expert interviews. The Terms of Service include an EU-specific section addressing arbitration and dispute resolution and refer to cooperation with out-of-court dispute settlement bodies.

The evidence also indicates that the Audited Provider has implemented an out-of-court dispute settlement process that may be used by recipients of the service following completion of the internal complaint-handling procedure. The process is described in the Audited Provider's Out-of-Court Dispute Settlement Policy, which sets out the framework for handling such disputes. Information about this route is provided in connection with decision communications issued through the internal complaint mechanism, and the process is available via response to the email communicating the decision, following an attempt to resolve the matter directly. The dispute settlement framework applies specifically to disputes concerning decisions on uploaded content or submitted notices.

As of February 2026, the Audited Provider has obtained the first request for Out-of-court dispute resolution. The Audited Provider has provided the full communication trail and demonstrated readiness to engage with such requests, demonstrating operational intent and capability in practice.

The Auditor also reviewed evidence showing that the Audited Provider maintains publicly available information on dispute resolution in its Terms of Service. Subject matter expert interviews conducted on 12 December 2025 confirmed the Audited Provider's understanding of the framework and the operational measures in place to support its implementation. The reviewed Out-of-Court Dispute Settlement Policy is intended for internal use; nevertheless, publicly available information in the Terms of Service and decision communications ensures recipients are informed of this route.

The Audited Provider has demonstrated compliance with this obligation; however, opportunities for improvement have been identified and are further detailed in Chapter 7.

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 - [redacted]_photo_removed
EV27 - [redacted]_album_removed
EV28 - [redacted]_video_removed
EV29 - [redacted]photo_album_removed
EV30 - [redacted]_account_disabled
EV31 - [redacted]_content_removed
EV32 - [redacted]video_removed
EV33 - [redacted]_video_removed
EV34 - [redacted]_avatar_photo_removed
EV35 - [redacted]cover_photo_removed
EV36 - [redacted]_content_removed
EV37 - [redacted]_cover_photo_removed
EV38 - [redacted]_avatar_removed
EV39 - [redacted]account_disabled
EV40 - [redacted]account_disabled

EV41 - [redacted]video_removed
EV42 - [redacted]_album_removed
EV43 - [redacted]_photo_removed
EV44 - [redacted]_avatar_photo_removed
EV45 - [redacted]_cover_photo_removed
EV46 - [redacted]_album_removed
EV47 - [redacted]_account_removed
EV48 - [redacted]_video_removed
EV49 - [redacted]_video_removed
EV51 - [redacted]
EV52 - Ticket example - new OOC wording_Redacted
EV110 - Out-of-Court Dispute Resolution Policy
EV165 - [redacted]
EV168 - Example 1 Art 20 Account Holder CRR (1 of 2)
EV169 - Example 1 Art 20 Account Holder CRR (2 of 2)
EV170 - Example 1 Art 20 Reporting Party CRR
EV171 - Example 2 Art 20 Account Holder CRR
EV172 - Example 2 Art 20 Reporting Party CRR
EV173 - Example 3 Art 20 Account Holder CRR
EV174 - Example 3 Art 20 Reporting Party CRR
EV175 - Example 4 Art 20 Account Holder CRR
EV176 - Example 4 Art 20 Reporting Party CRR
[redacted]
EV180 - DSA Audit - Articles 17 & 20 Examples
EV181 - DSA Audit - Article 23 Example
EV182 - Accounts Reported to law enforcement
EV183 - [redacted] - Content Removal Request
EV184 - [redacted] - Content Removal Request
EV185 - [redacted] - Content Removal Request
EV186 - [redacted] Trusted Flagger Content Removal Request
EV187 - [redacted] - Trusted Flagger Content Removal Request
EV188 - [redacted] Trusted Flagger Content Removal Request
EV189 - [redacted] Example - DSA Article 23
[redacted]
EVX02 - Terms Of Service _ Pornhub.com
EVX03 - ToS Bulgarian
EVX04 - ToS Croatian
EVX05 - ToS Czech
EVX06 - ToS Danish
EVX07 - ToS Dutch
EVX08 - ToS Estonian
EVX09 - ToS Finnish
EVX10 - ToS French
EVX11 - ToS German
EVX12 - ToS Greek
EVX13 - ToS Hungarian
EVX14 - ToS Irish
EVX15 - ToS Italian
EVX16 - ToS Latvian
EVX17 - ToS Lithuanian

EVX18 - ToS Maltese
EVX19 - ToS Polish
EVX20 - ToS Portuguese
EVX21 - ToS Romanian
EVX22 - ToS Slovak
EVX23 - ToS Slovenian
EVX24 - ToS Spanish
EVX25 - ToS Swedish
EVX84 - Terms Of Service _ Pornhub.com - Updated Jan 31 2026
AWI01 - Workshop Summary - Content Moderation

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 2025 to 20 April 2026

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 obtained through written confirmations provided via the information request process, review of relevant internal documentation and publicly available information, interviews with subject matter experts responsible for maintaining the relevant processes, and substantive testing of the electronic systems used to support this obligation.

Evidence supporting assurance was obtained from the Audited Provider's public interface, where the relevant information is published and has been historically maintained in compliance with the obligation since its implementation.

The combination of documentary review, public verification, and subject matter expert validation provided sufficient and appropriate audit evidence. Based on the procedures performed, reasonable assurance was obtained that the Audited Provider meets the requirements of 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:

Opportunities for improvement were identified in the clarity, accessibility, and consolidation of information relating to out-of-court dispute settlement. Information is currently distributed across multiple sources, including the Terms of Service, decision communications, and the Out-of-Court Dispute Settlement Policy. The materials reviewed did not clearly demonstrate the existence of a standalone, user-facing explanation that sets out, in a clear and accessible manner, how recipients may initiate the process, the steps involved, and any applicable conditions.

The evidence reviewed indicates that access to the out-of-court dispute settlement process is communicated primarily through decision emails issued following completion of the internal complaint-handling procedure. In addition, although references to dispute resolution are included in the Terms of Service and the Out-of-Court Dispute Settlement Policy examined during the audit, the reviewed materials do not clearly state in one place that recipients may choose any out-of-court dispute settlement body certified in accordance with Article 21.

The Out-of-Court Dispute Settlement Policy reviewed during the audit is designated for internal use, which creates a separation between the internal operational framework and the information made available externally to service recipients. The Auditor also identified an opportunity to state more explicitly in public-facing materials that use of the out-of-court dispute settlement process is without prejudice to the recipient's right to initiate court proceedings in accordance with applicable law.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 Auditor reviewed the Audited Provider's compliance with Article 21(2) of the DSA by examining the Out-of-Court Dispute Settlement Policy and the information provided in support of the Audited Provider's redress governance framework.

The evidence reviewed indicates that the Audited Provider has established an out-of-court dispute settlement policy which addresses engagement with dispute settlement bodies. The reviewed policy states that parties may initiate arbitration and includes a provision that the parties will act in good faith with a view to resolving the dispute. The policy therefore sets out an expectation of good-faith engagement in the dispute resolution process.

The evidence reviewed also indicates that the policy specifies circumstances in which the Audited Provider may refuse to engage with an out-of-court dispute settlement body. In particular, the policy provides for refusal in situations where a dispute concerning the same information and the same grounds has already been resolved. The reviewed materials indicate that, outside those specified circumstances, the Audited Provider's framework anticipates engagement with the dispute settlement process.

The Auditor also reviewed evidence indicating that the Audited Provider has a process in place to engage with out-of-court dispute settlement bodies when a request is received, and that this has been incorporated into its redress governance arrangements.

The evidence reviewed was primarily policy-based and demonstrated that the relevant requirements are reflected in the Audited Provider's documented framework.

The Audited Provider has demonstrated compliance with this obligation; however, opportunities for improvement have been identified and are further detailed in Chapter 7.

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

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

EV110 - Out-of-Court Dispute Resolution Policy
EV165 - [redacted]
EVX02 - Terms Of Service _ Pornhub.com
EVX84 - Terms Of Service _ Pornhub.com - Updated Jan 31 2026
AWI01 - Workshop Summary - Content Moderation

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 2025 to 20 April 2026

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 obtained through written confirmations provided via the information request process, review of relevant internal documentation and publicly available information,

interviews with subject matter experts responsible for maintaining the relevant processes, and substantive testing of the electronic systems used to support this obligation.

Although no instance requiring the application of this obligation has occurred to date, the Auditor conducted a thorough review of the documented processes, workflows, and procedural controls, and held investigative interviews with relevant subject matter experts. These procedures confirmed that appropriate mechanisms and workflows have been considered, documented, and prepared to respond effectively should a request arise in the future.

Based on the procedures performed and the evidence reviewed, reasonable assurance was obtained that the Audited Provider is prepared to comply with this obligation if and when it becomes 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
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 evidence reviewed indicates that the requirement for good-faith engagement is reflected in the Out-of-Court Dispute Settlement Policy. However, opportunities for improvement were identified in the extent to which the operational process is documented and evidenced in practice.

In particular, the process could be set out more explicitly to show how requests from certified out-of-court dispute settlement bodies are received, assessed, tracked, and responded to. The wording on refusal to engage could also be aligned more closely with Article 21(2), so that the relevant criteria are stated with greater precision.

In addition, the evidence reviewed was primarily policy-based. Retaining supporting operational evidence, and defining ownership, escalation routes, response expectations, and record-keeping requirements more clearly within governance materials, would improve clarity, accountability, and traceability.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 Out-of-Court Dispute Settlement Policy addresses the allocation of fees and expenses in connection with disputes handled by an out-of-court dispute settlement body. The evidence reviewed indicates that the policy provides that, where the dispute is decided in favour of the recipient of the service, the Audited Provider will bear the fees charged by the out-of-court dispute settlement body and reimburse the recipient for other reasonable expenses paid in relation to the dispute settlement.

The policy further states that, where the dispute is decided in favour of the Audited Provider, the recipient of the service is not required to reimburse any fees or other expenses paid or payable by the Audited Provider in relation to the dispute settlement, unless the out-of-court dispute settlement body determines that the recipient acted in bad faith. The reviewed materials indicate that these provisions are set out expressly in the policy and were also referenced in the Audited Provider's request for information response.

The Auditor reviewed the relevant section of the Audited Provider's policy and found that it reflects the allocation of costs and expenses described in this obligation. The evidence reviewed therefore demonstrates that the Audited Provider has incorporated these requirements into its out-of-court dispute settlement framework and redress governance documentation.

The Audited Provider has demonstrated 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;

EV110 - Out-of-Court Dispute Resolution Policy
EV165 - [redacted]
EVX02 - Terms Of Service _ Pornhub.com
EVX84 - Terms Of Service _ Pornhub.com - Updated Jan 31 2026
AWI01 - Workshop Summary - Content Moderation

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 2025 to 20 April 2026

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 obtained through written confirmations provided via the information request process, review of relevant internal documentation and publicly available information, interviews with subject matter experts responsible for maintaining the relevant processes, and substantive testing of the electronic systems used to support this obligation.

Although no instance requiring the application of this obligation has occurred to date, The Auditor conducted a thorough review of documented procedures, workflows, and controls, and held investigative interviews with relevant subject matter experts. These procedures confirmed that appropriate mechanisms and processes have been considered, implemented, and prepared to respond effectively should a request arise in the future.

Based on the procedures performed and the evidence reviewed, reasonable assurance was obtained that the Audited Provider is adequately prepared to comply with this obligation if and when it becomes 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
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:

Not applicable.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 established a Trusted Flagger reporting process through which designated users are able to submit notices via a dedicated reporting mechanism. The evidence reviewed indicates that this mechanism is accessible through restricted accounts and is separate from the standard reporting channels available to other users.

The reviewed materials show that Trusted Flaggers are onboarded through a defined process and are provided with accounts that allow access to a dedicated reporting page. Screenshots of the reporting interface show fields for submitting URLs and explanatory information relating to the report. The evidence

also indicates that content reported through this mechanism is automatically disabled pending review, which supports prioritised handling of the notice.

The Auditor reviewed process documentation, screenshots, recent case samples, and interviews with subject matter experts regarding the operation of the Trusted Flagger process. These materials indicate that notices submitted through the Trusted Flagger mechanism are processed promptly, with the reviewed case examples showing initial handling within minutes to a few hours. This is also consistent with the handling times disclosed in the Audited Provider's Transparency Report for relevant notice categories.

The evidence further indicates that the Trusted Flagger process is subject to organisational oversight. The reviewed materials describe onboarding and account provisioning arrangements and indicate that Trusted Flagger activity is monitored within the Trust and Safety function. Subject matter expert walkthroughs were consistent with the documentary evidence and confirmed that notices submitted through Trusted Flagger accounts are routed through a prioritised workflow.

The process documentation reviewed did not in all cases explicitly describe prioritisation in the same level of detail as was demonstrated through walkthroughs and case samples. The Auditor also identified that further clarity could be obtained in relation to the ongoing reconciliation of active Trusted Flagger accounts against the Audited Provider's current Trusted Flagger listings.

The Audited Provider has demonstrated compliance with this obligation; however, opportunities for improvement have been identified and are further detailed in Chapter 7.

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 - [redacted]
EV123 - Art 22 - Trusted Flagger process
EV124 - [redacted]
EV165 - [redacted]
EV183 - [redacted] - Content Removal Request
EV184 - [redacted] - Content Removal Request
EV185 - [redacted] - Content Removal Request
EV186 - [redacted] Trusted Flagger Content Removal Request
EV187 - [redacted] - Trusted Flagger Content Removal Request
EV188 - [redacted] - Trusted Flagger Content Removal Request
EV189 - [redacted] Example - DSA Article 23
AWI01 - Workshop Summary - Content Moderation

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 2025 to 20 April 2026

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 obtained through written confirmations provided via the information request process, review of relevant internal documentation and publicly available information, interviews with subject matter experts responsible for maintaining the relevant processes, and substantive testing of the electronic systems used to support this obligation.

The Auditor reviewed multiple instances in which requests under this obligation have already been received and processed. Each instance was assessed to verify that the Audited Provider followed documented procedures, captured relevant information, and responded appropriately in line with regulatory requirements.

The combination of documentary review, examination of historical request cases, and subject matter expert interviews provided sufficient and appropriate audit evidence. Based on the procedures performed, reasonable assurance was obtained that the Audited Provider complies with this obligation and has effective mechanisms in place of managing such requests.

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 Audited Provider has established a dedicated Trusted Flagger reporting mechanism, separate from standard user reporting channels, to support the prioritised handling of notices submitted by designated Trusted Flaggers. The evidence reviewed indicates that this mechanism is operational in practice, supported by onboarding arrangements, restricted account access, dedicated reporting fields, and workflow features designed to facilitate rapid handling.

Opportunities for improvement were identified in the formalisation of supporting governance and documentation. In particular, process documentation does not in all cases describe the prioritisation measures with the same level of detail as demonstrated through walkthroughs and case samples, and additional documentation would strengthen the reconciliation of active Trusted Flagger accounts against current designations.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 described a process under which notices submitted by Trusted Flaggers are reviewed through the standard support and moderation workflow. The evidence reviewed indicates that, when a

Trusted Flagger notice is received, the reported content is automatically disabled, the notice enters the support queue, receipt is acknowledged, and the content is then reviewed by staff who may seek additional information from the reporter or uploader before reaching a determination. The Trusted Flagger is then informed of the outcome.

The Auditor also reviewed information provided during subject matter expert interviews indicating that Trusted Flagger notices are subject to ongoing monitoring and that a senior manager within the Trust and Safety function oversees Trusted Flagger communications. The Audited Provider described one instance during the Audited Period in which a Trusted Flagger submitted inappropriate notices and stated that this was addressed directly with them by the senior manager. No further escalation was undertaken in that case.

Trusted Flagger notices are subject to ongoing monitoring, with oversight provided by a senior manager within the Trust & Safety function. Internal documentation confirms that Trusted Flagger reports are actively monitored by the Senior Director of Trust & Safety Regulations and Partnerships. If a Trusted Flagger submits a notice that is imprecise, inaccurate, or inadequately substantiated, the Senior Director contacts the reporter to clarify and discuss the report. Should a Trusted Flagger continue to submit such notices, the matter is escalated to the DSA Compliance Officer, who informs the relevant Digital Services Coordinator (DSC) that awarded the Trusted Flagger status, providing full details of the notices in question. However, the internal documentation does not specify the exact threshold at which escalation to the Digital Services Coordinator is triggered. This aligns with the verbal attestation provided by the Audited Provider that escalation mechanisms are managed on an ad hoc, context-based basis.

No instances were identified during the Audited Period in which a Trusted Flagger was reported to a Digital Services Coordinator. While the Audited Provider previously described monitoring and corrective engagement with Trusted Flaggers on an ad hoc basis, the Auditor obtained evidence of a formalised process aligned with the escalation and reporting requirements of this obligation.

The Audited Provider has demonstrated compliance with this obligation; however, opportunities for improvement have been identified and are further detailed in Chapter 7.

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

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

EV123 - Art 22 - Trusted Flagger process
EV124 - [redacted]
EV165 - [redacted]
EV183 - [redacted] - Content Removal Request
EV184 - [redacted] - Content Removal Request
EV185 - [redacted] - Content Removal Request
EV186 - [redacted] - Trusted Flagger Content Removal Request
EV187 [redacted] - Trusted Flagger Content Removal Request
EV188 - [redacted] - Trusted Flagger Content Removal Request
EV189 - [redacted] - DSA Article 23
[redacted]
AWI01 - Workshop Summary - Content Moderation

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 2025 to 20 April 2026

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 obtained through written confirmations provided via the information request process, review of relevant internal documentation and publicly available information, interviews with subject matter experts responsible for maintaining the relevant processes, and substantive testing of the electronic systems used to support this obligation.

Although no cases have yet required escalation to the European Commission, the Auditor reviewed the historical approach used by the Audited Provider to determine thresholds for non-compliance. Through this review and discussions with subject matter experts, it was confirmed that appropriate mechanisms and procedures have been considered and are in place to respond effectively if such a situation arises.

Based on the procedures performed and the evidence reviewed, reasonable assurance was obtained that the Audited Provider is adequately prepared to comply with this obligation should escalation to the European Commission ever become necessary.

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 Audited Provider has implemented monitoring and oversight arrangements for notices submitted by

Trusted Flaggers. However, the reviewed documentation does not define sufficiently clear thresholds, monitoring criteria, or decision points for determining when a Trusted Flagger has submitted a significant number of notices that are insufficiently precise, inaccurate, or inadequately substantiated. As such, the current approach appears to rely primarily on corrective engagement through the moderation process.

While this approach may be operationally reasonable, Article 22(6) requires the Audited Provider, where it holds information indicating such a pattern, to communicate that information, together with supporting explanations and documentation, to the relevant Digital Services Coordinator.

At the time of the audit, no evidence was identified of circumstances requiring notification to a Digital Services Coordinator under Article 22(6), and no instance of non-compliance was observed. Accordingly, this observation relates to internal process alignment and formalisation rather than a demonstrated failure to meet the obligation, and it was not material to the overall assessment.

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 with Comments
The Audited Provider clearly prohibits manifestly illegal content and enforces this through moderation measures such as content removal, account-level actions, prior warnings, and, in some offence categories, immediate termination based on severity. However, while severe individual violations may trigger instant suspension, there is no equivalent formalised framework governing when repeated lower-level violations should escalate to suspension (for example, through defined thresholds or aggregation rules, such as multiple minor offences amounting to a major offence). As a result, although suspension may occur at the Audited Provider's discretion following repeat violations, the obligation to suspend after warning is not fully established due to the absence of clear escalation guidance for repeated offences.
RECOMMENDATION: The Audited Provider should formalise and document a structured process for issuing prior warnings and applying temporary suspensions for users who repeatedly post manifestly illegal content. This process should define thresholds for repeat violations, include a decision matrix to determine when suspensions are warranted, and leverage automated systems to ensure consistent enforcement. The provider's ongoing implementation of this framework should be maintained to confirm it effectively meets the obligation.

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 enable 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; and
- 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 applies moderation measures when illegal content is identified, including removal of the content and action against the associated account. Evidence reviewed includes the provider's Terms of Service and internal guidance, request for information responses, complaint and content-removal records, and examples demonstrating content removals and account bans in practice.

The materials indicate that moderators are trained to identify illegal content and determine the appropriate enforcement action. The provider confirmed that where content is deemed illegal, it is removed and the associated account may be banned or otherwise restricted. Examples reviewed during the audit show content removals and account-level enforcement actions being applied consistently in response to illegal content and related Terms of Service violations. For logged-in and verified uploaders, the provider can disable account functionality related to uploads, while users who are not logged in are unable to upload content and therefore are not subject to account-level suspension measures.

The Auditor also considered the provider's moderation approach, including the use of internal guidance and statements of reasons to support decision-making. These materials indicate that measures are intended to prevent further uploads of illegal content and mitigate repeat offending. Moderators are instructed to consider the severity of each violation when determining enforcement actions.

Accordingly, while the Audited Provider maintains active moderation and enforcement measures for illegal content, the Auditor did not obtain sufficient evidence that the specific requirements of this obligation (namely the issuance of prior warnings and suspension for a reasonable period in cases of frequent provision of manifestly illegal content) are formally met. The absence of a defined, documented process for these measures represents a gap in formal compliance, although operational discretion is applied to mitigate repeat violations.

The Audited Provider has demonstrated compliance with this obligation, but necessary improvements were identified.

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

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

EV30 - [redacted]_account_disabled
EV39 - [redacted]_account_disabled

EV40 - [redacted]_account_disabled
EV165 - [redacted]
EV177 - [redacted]
EV181 - DSA Audit - Article 23 Example
EV189 - [redacted] Example - DSA Article 23
[redacted]
EV199 - [redacted]
[redacted]
EVX02 - Terms Of Service _ Pornhub.com
EVX84 - Terms Of Service _ Pornhub.com - Updated Jan 31 2026
AWI01 - Workshop Summary - Content Moderation
AWI05 - Workshop - Findings_16042026

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 2025 to 20 April 2026

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 obtained through written confirmations provided via the information request process, review of relevant internal documentation and publicly available information, interviews with subject matter experts responsible for maintaining the relevant processes, and substantive testing of the electronic systems used to support this obligation.

Specific verification included confirming that the Audited Provider displays text warning users of the consequences of misuse of the platform. Interviews and process walkthroughs with subject matter experts further validated that this warning is actively enforced.

The combination of documentary review, functional testing, and subject matter expert validation provided sufficient and appropriate audit evidence. Based on the procedures performed, reasonable assurance was obtained 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:

Not applicable.

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
Negative
Pornhub does not suspend the processing of notices or complaints from users who frequently submit manifestly unfounded reports. This is a risk-based decision taken with the intention of ensuring that every notice and complaint is reviewed.
RECOMMENDATION: Necessary remediation is required to align the Audited Provider's notice and complaint-handling controls with Article 23(2) DSA. In particular, the Audited Provider should establish and implement a documented process providing for prior warning and subsequent time-bound suspension of the processing of notices and complaints from complainants who frequently submit manifestly unfounded submissions. Note: The Audited Provider has stated that it intends to continue operating under its current model and does not propose to implement suspension of processing for chronic, unfounded complainants at this time, based on the rationale that even someone who repeatedly raises baseless complaints is capable of raising a legitimate one, which is reason enough not to exclude them.

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 enable 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; and
- 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 implemented measures to identify and manage users who repeatedly submit manifestly unfounded notices or complaints through its notice and action and internal complaint-handling systems. The audit evidence reviewed included the Audited Provider's responses to requests for information, implementation documentation, internal workflow demonstrations, and interviews with subject matter experts.

The reviewed materials indicate that users who repeatedly submit unfounded notices or complaints are flagged within internal systems and may receive warning messages. The Audited Provider stated that warning communications are issued to users who persist in submitting unfounded reports, and the evidence reviewed included examples of the wording used for this purpose. Testing also indicated that, after repeated submission of manifestly unfounded notices, warning messages are presented, and users are directed to the relevant Terms of Service. The Auditor further reviewed evidence that internal thresholds have been introduced so that, once a reporting threshold is reached, content is no longer automatically removed pending investigation and is instead subject to manual review by moderators.

The Audited Provider explained that it does not suspend the processing of notices or complaints submitted by users who frequently submit manifestly unfounded notices or complaints. The stated reason for this approach is risk-based and that, despite previous unfounded submissions, a subsequent notice or complaint may still be legitimate and should therefore continue to be reviewed. The Audited Provider described this as a deliberate operational approach and confirmed during interviews that all notices and complaints continue to be assessed.

The Auditor reviewed implementation materials indicating an intention to strengthen the handling of repeated unfounded reporting behaviour during the Audited Period. However, while warning measures and internal monitoring controls were evidenced, the Auditor did not obtain evidence that the Audited Provider suspends, for a reasonable period of time and following a prior warning, the processing of notices or complaints submitted by individuals or entities who frequently submit manifestly unfounded notices or complaints.

Accordingly, although the Audited Provider has implemented warning and monitoring measures intended to discourage misuse of the reporting mechanisms, the audit could not identify evidence that the specific suspension measure required by this obligation is in place.

The Audited Provider has not demonstrated full 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;

EV165 - [redacted]
EV181 - DSA Audit - Article 23 Example
EV189 - [redacted] Example - DSA Article 23
EV198 - Article 23.1 Updated
EV199 - [redacted]
EVX02 - Terms Of Service _ Pornhub.com

EVX31 - Audit_Implementation_Report_for_Pornhub_May_2025_1752958259
EVX47 - Gmail - [pornhubhelp] Re_ Content Removal Request_1.pdf
EVX48 - Gmail - [pornhubhelp] Re_ Content Removal Request_2.pdf
EVX84 - Terms Of Service _ Pornhub.com - Updated Jan 31 2026
AWI01 - Workshop Summary - Content Moderation
AWI05 - Workshop - Findings_16042026

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 2025 to 20 April 2026

d. any other relevant information and metadata.

Not Applicable

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

An initial, structured information request provided the Audit with insight into the Audited Provider's processes for handling notices and complaints. This was complemented by a detailed review of supporting documentation, including historical records of notice handling and thresholds for manifestly unfounded submissions.

The Auditor conducted a series of discussions and walkthroughs with subject matter experts to understand the design and operation of internal monitoring and review mechanisms. These sessions included demonstrations of workflow processes, flagging of frequent submitters, and the handling of notices once defined thresholds are reached.

Substantive testing was conducted on the electronic systems used to manage notices and complaints. This included validation of the automated and manual review processes, confirmation of system flags, and verification that warning messages are issued appropriately when thresholds are met.

The combination of responses provided following specific information requests, documentary review, subject matter expert interviews, workflow demonstrations, and system testing provided sufficient and appropriate evidence. Through these procedures, the Auditor was able to obtain a reasonable level of assurance regarding the effectiveness and readiness of the Audited Provider's controls in relation to this obligation, albeit unable to reach a finding 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:

Not applicable.

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 who frequently submit notices or complaints that are manifestly unfounded, as stated in Article 23.2, and consequently the circumstances it uses to identify misuse are not used to decide on suspensions.
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 enable 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; and
- 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 described controls used to identify and assess potential misuse of its platform and reporting mechanisms. The evidence reviewed indicates that, where illegal content is identified, the Audited Provider assesses the content and may remove it and take action against the associated account. [redacted].

The materials reviewed indicate that the Audited Provider applies manual review and does not rely solely on automated decision-making in these cases. Interviews with subject matter experts and written responses describe a contextual approach in which moderators consider the available information, patterns of behaviour, and the circumstances of the report or content under review. For repeated unfounded notices, the Audited Provider's approach is to continue reviewing the notices while applying internal flagging and warning measures rather than blocking further submissions.

However, the evidence reviewed did not demonstrate a defined suspension decision-making framework that applies the criteria set out in this obligation on a case-by-case basis. In particular, the Auditor did not obtain evidence that, when deciding whether to suspend, the Audited Provider systematically assesses and documents the absolute number of items within a given time frame, the relative proportion in relation to the total number of items or notices submitted, the gravity of the misuse and its consequences, and, where possible, the intention of the recipient, individual, entity, or complainant.

The evidence further indicates that, in relation to manifestly illegal content, the Audited Provider's approach is to remove the content and, where appropriate, permanently ban the account rather than apply a suspension following a case-by-case assessment under this framework. In relation to manifestly unfounded notices or complaints, the Audited Provider does not suspend the processing of notices or complaints but instead flags the user internally and continues to review subsequent submissions. The reviewed materials therefore did not demonstrate that the specific factors required by this obligation are consistently applied in the context of suspension decisions.

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 - [redacted]
EV50 - [redacted]
EV165 - [redacted]
EV168 - Example 1 Art 20 Account Holder CRR (1 of 2)
EV169 - Example 1 Art 20 Account Holder CRR (2 of 2)
EV170 - Example 1 Art 20 Reporting Party CRR
EV171 - Example 2 Art 20 Account Holder CRR
EV172 - Example 2 Art 20 Reporting Party CRR
EV173 - Example 3 Art 20 Account Holder CRR
EV174 - Example 3 Art 20 Reporting Party CRR
EV175 - Example 4 Art 20 Account Holder CRR
EV176 - Example 4 Art 20 Reporting Party CRR
EV177 - [redacted]
EV178 - [redacted]
EV179 - [redacted]

EV180 - DSA Audit - Articles 17 & 20 Examples
EV181 - DSA Audit - Article 23 Example
EV182 - Accounts Reported to law enforcement
EV183 [redacted] - Content Removal Request
EV184 - [redacted] - Content Removal Request
EV185 - [redacted] - Content Removal Request
EV186 - [redacted] - Trusted Flagger Content Removal Request
EV187 - [redacted] - Trusted Flagger Content Removal Request
EV188 - [redacted] - Trusted Flagger Content Removal Request
EV189 - [redacted] Example - DSA Article 23
[redacted]
EV199 - [redacted]
EVX02 - Terms Of Service _ Pornhub.com
EVX31 - Audit_Implementation_Report_for_Pornhub_May_2025_1752958259
EVX33 - Policies and Related Guidelines - Pornhub Help
EVX37 - Child Sexual Abuse Material Policy - Pornhub Help
EVX38 - Non-Consensual Content Policy - Pornhub Help
EVX47 - Gmail - [pornhubhelp] Re_ Content Removal Request_1.pdf
EVX48 - Gmail - [pornhubhelp] Re_ Content Removal Request_2.pdf
EVX84 - Terms Of Service _ Pornhub.com - Updated Jan 31 2026
AWI01 - Workshop Summary - Content Moderation

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 2025 to 20 April 2026

d. any other relevant information and metadata.

Not Applicable

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

An initial, structured information request provided the Auditor with an understanding of the Audited Provider's processes for managing and responding to misuse of the platform. This was followed by a detailed review of internal documentation, publicly available materials, and historical data related to decision-making on platform misuse.

Interviews with subject matter experts were conducted to validate the procedures outlined in both internal and public documentation and to understand how limits and thresholds are applied in practice. These interviews included walkthroughs of workflows and review of historical cases to assess how frequently users submitting manifestly unfounded notices are handled.

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
23.3(a) 23.3(b) 23.3(c) 23.3(d)	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.

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:

Not applicable.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 Terms of Service set out the measures that may be taken where users provide illegal content or misuse the reporting and complaint-handling mechanisms. The audit reviewed the Audited Provider's Terms of Service and supporting documentation following the initial request for information process and confirmed that these measures form part of the contractual framework governing use of the platform.

In relation to illegal content, the Terms of Service describe suspension measures linked to the severity of the violation. The evidence reviewed indicates that the Audited Provider applies a contextual approach under

which less serious Terms of Service violations are treated differently from serious or manifestly illegal content. In cases involving serious illegal content, the Audited Provider removes the content without delay and applies suspension measures intended to prevent repeat offending. The Auditor also noted that the application of suspension measures depends on user status, as users who are not logged in or verified through the model programme are not able to upload content, whereas logged-in and verified users may have upload functionality disabled.

In relation to misuse of notice and complaint mechanisms, the Terms of Service state that access to the internal complaint-handling system and reporting mechanisms may be restricted or suspended where users frequently submit manifestly unfounded notices or complaints. The examples set out in the Terms of Service include the frequent submission of multiple, identical and unfounded notices or complaints, and the repeated submission of notices or complaints that are obviously unfounded.

The Auditor further noted that, although the Audited Provider does not in practice suspend the processing of manifestly unfounded notices or complaints, it has implemented alternative measures to address such behaviour. These measures include monitoring and tagging abusive reporting behaviour, applying manual review once defined thresholds are reached, and issuing warnings to users.

Based on the evidence reviewed, the Auditor confirmed that the Audited Provider informs users of the potential consequences of providing illegal content or misusing reporting mechanisms through its Terms of Service and related documentation.

The Audited Provider has demonstrated 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;

[redacted]
EV181 - DSA Audit - Article 23 Example
EV189 - [redacted] Example - DSA Article 23
[redacted]
EV199 - [redacted]
EVX02 - Terms Of Service _ Pornhub.com
EVX03 - ToS Bulgarian
EVX04 - ToS Croatian
EVX05 - ToS Czech
EVX06 - ToS Danish
EVX07 - ToS Dutch
EVX08 - ToS Estonian
EVX09 - ToS Finnish
EVX10 - ToS French
EVX11 - ToS German
EVX12 - ToS Greek
EVX13 - ToS Hungarian
EVX14 - ToS Irish
EVX15 - ToS Italian
EVX16 - ToS Latvian
EVX17 - ToS Lithuanian
EVX18 - ToS Maltese

EVX19 - ToS Polish
EVX20 - ToS Portuguese
EVX21 - ToS Romanian
EVX22 - ToS Slovak
EVX23 - ToS Slovenian
EVX24 - ToS Spanish
EVX25 - ToS Swedish
EVX84 - Terms Of Service _ Pornhub.com - Updated Jan 31 2026
AWI01 - Workshop Summary - Content Moderation

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 2025 to 20 April 2026

d. any other relevant information and metadata.

Not Applicable

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

An initial, structured information request provided the Auditor with an understanding of the Audited Provider's processes related to this obligation. This was complemented by a review of internal documentation, publicly available information, and historical records where applicable.

Interviews with subject matter experts were conducted to confirm the design and operation of the relevant processes and to assess that the required information or actions are in place.

Substantive testing of the electronic systems supporting this obligation was also performed to verify functionality and consistency.

Given the binary and straightforward nature of the requirement, the combination of responses provided following specific information requests, documentation review, subject matter expert interviews, and system testing provided sufficient and appropriate evidence to achieve 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:

Not applicable.

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
The Audited Provider demonstrates overall compliance with the reporting requirements; however, the inclusion of automatically banned underage accounts in the figures for manifestly illegal content indicated a misclassification. The Audited Provider subsequently resolved the issue by adjusting the classification approach used in its transparency reporting. Follow-up review confirmed that the reported metrics are now applied consistently and in line with the applicable requirements.
RECOMMENDATION: The Audited Provider should ensure that formalised quality assurance and change management controls governing its transparency reporting framework. This should include clear documentation of classification logic, independent validation of reported metrics prior to publication, and ongoing monitoring to ensure continued alignment with applicable reporting requirements.

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 enable 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; and
- 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 August 2025 Transparency Report includes a section addressing out-of-court dispute settlement. The report states that, to the Audited Provider's knowledge, no disputes were submitted to out-of-court dispute settlement bodies during the reporting period. The reviewed materials indicate that the report therefore records zero disputes submitted and a median time of zero for completion of dispute settlement procedures during that period.

The February 2026 Transparency Report was also reviewed and confirms that no disputes were submitted to out-of-court dispute settlement bodies during the respective reporting period.

The August 2025 Transparency Report includes a section addressing suspensions for misuse. The evidence reviewed shows that the report provides figures relating to accounts banned for providing content manifestly violating the law or the Audited Provider's Terms and Conditions, the number of accounts that repeatedly submitted unfounded notices, and the number of accounts banned for repeatedly submitting unfounded notices.
The reviewed materials indicate that the report records 22,051 accounts banned for providing content manifestly violating the law or the Terms and Conditions, 113 accounts that repeatedly submitted unfounded notices, and zero accounts banned for repeatedly submitting unfounded notices. The report section reviewed also records the number of suspensions enacted for the provision of manifestly illegal content and for the submission of manifestly unfounded notices.

The February 2026 Transparency Report further recorded a figure of 330,091 suspensions for the provision of manifestly illegal content reported, which was subsequently discovered to be overstated due to the erroneous inclusion of an additional data field. The Audited Provider identified and corrected this error. Accordingly, the Auditor notes that, although the February 2026 figure was initially inaccurate, the error has since been amended, and the reporting is now accurate. The February 2026 report also recorded zero suspensions for the submission of manifestly unfounded notices and complaints, and zero disputes submitted to out-of-court dispute settlement bodies during the reporting period.

The Audited Provider has demonstrated compliance with all aspects of this obligation, but notes the brief and unintended data error which is now resolved.

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

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

EV71 - EU DSA Transparency Report - August 2024 - Pornhub Help
EV72 - [redacted]
EV147 - [redacted]
EV165 - [redacted]
EV191 - Article 24, Example
[redacted]
EVX01 - EU DSA
EVX27 - DSA Transparency report - August 2025 - Pornhub Help

EVX28 - 2025 Transparency Report (First Half)
EVX32 - DSA Transparency report - August 2025 - UPDATED 10 NOVEMBER - Pornhub Help
EVX39 - Statements of Reasons - DSA Transparency Database November
EVX49 - 1_report_identification
EVX50 - 2_categories_names
EVX51 - 3_member_states_orders
EVX52 - 4_notices
EVX53 - 5_own_initiative_illegal
EVX54 - 6_own_initiative_TC
EVX55 - 7_appeals_and_recidivism
EVX56 - 8_automated_means
EVX57 - 9_human_resources
EVX58 - 10_AMAR
EVX59 - 11_qualitative
EVX60 - PH DSA Transparency Report Feb 2026
AWI01 - Workshop Summary - Content Moderation
AWI05 - Workshop - Findings_16042026

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 2025 to 20 April 2026

d. any other relevant information and metadata.

Not Applicable

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

An initial, structured information request provided the Audit with an understanding of the Audited Provider's reporting processes and the content included in the Transparency Report. This was followed by a review of the submitted evidence, including historical reports and internal documentation, to verify that required elements were captured accurately.

Interviews with subject matter experts were conducted to validate the design and operation of the reporting processes, including how disputes, outcomes, and suspension data are recorded and reported.

Substantive testing of the Transparency Report and associated systems was also performed to confirm the presence and accuracy of the reported elements, including the number of disputes submitted to out-of-court bodies, outcomes, median completion times, and suspension counts categorized by reason.

Through the combination of responses provided following specific information requests, documentation review, subject matter expert interviews, and substantive testing, sufficient and appropriate evidence was obtained to provide a reasonable level of assurance regarding the presence and completeness of the required elements in the Transparency 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:

Not applicable.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 publishes information on the average monthly active recipients of the service in the Union in a publicly available section of its online interface. The evidence reviewed indicates that this information is made available on the Audited Provider's dedicated EU DSA webpage and is also included in its Transparency Reports.

The August 2025 Transparency Report includes information on the average monthly active recipients of the service for each Member State, covering the period February 2025 to July 2025. The February 2026

Transparency Report correspondingly includes the average monthly active recipients for each Member State for the period August 2025 to January 2026. The Auditor also noted that the figures published on the EU DSA webpage are updated in line with the most recent Transparency Report, supporting consistency across publicly available sources.

The Auditor reviewed the methodology used by the Audited Provider to calculate the average monthly active recipients and identified that a defined internal process is in place to generate these figures. The evidence further indicates that the underlying information is retained and can be retrieved retrospectively through a dedicated reporting process, supporting the Audited Provider's ability to update the published figures on the required periodic basis.

Based on the evidence reviewed, the Auditor confirmed that the Audited Provider has implemented a structured and repeatable process for calculating and publishing information on the average monthly active recipients of the service in the Union.

The Audited Provider has demonstrated 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;

EV71 - EU DSA Transparency Report - August 2024 - Pornhub Help
EV165 - [redacted]
EV191 - Article 24, Example
EVX01 - EU DSA
EVX27 - DSA Transparency report - August 2025 - Pornhub Help
EVX28 - 2025 Transparency Report (First Half)
EVX32 - DSA Transparency report - August 2025 - UPDATED 10 NOVEMBER - Pornhub Help
EVX39 - Statements of Reasons - DSA Transparency Database November
EVX49 - 1_report_identification
EVX50 - 2_categories_names
EVX51 - 3_member_states_orders
EVX52 - 4_notices
EVX53 - 5_own_initiative_illegal
EVX54 - 6_own_initiative_TC
EVX55 - 7_appeals_and_recidivism
EVX56 - 8_automated_means
EVX57 - 9_human_resources
EVX58 - 10_AMAR
EVX59 - 11_qualitative
EVX60 - PH DSA Transparency Report Feb 2026
AWI01 - Workshop Summary - Content Moderation

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 2025 to 20 April 2026

d. any other relevant information and metadata.

Not Applicable

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

An initial, structured information request provided the Audit with an understanding of the Audited Provider's processes for calculating and reporting the average monthly active recipients of the service in the Union. This was followed by a review of internal documentation, publicly available information, and the published Transparency Report.

Interviews with subject matter experts were conducted to validate the methodology used to determine the number of average monthly active recipients and to confirm how this information is compiled and published.

Substantive testing was performed through inspection of the published Transparency Report and supporting evidence to verify the presence of the required information and its alignment with the obligation.

Through the combination of responses provided following specific information requests, documentation review, subject matter expert interviews, and inspection of the published report, sufficient and appropriate evidence was obtained to achieve a reasonable level of assurance regarding 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:

Not applicable.

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 Audited 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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 established a defined process for calculating and maintaining information on the average monthly active recipients of the service. The evidence reviewed indicates that the underlying data is tracked and retained within a structured reporting environment and that a documented methodology is used to calculate the figures published in the Audited Provider's Transparency Report and on its EU DSA webpage.

The Auditor reviewed the Audited Provider's calculation methodology and supporting process documentation. The materials reviewed indicate that the AMARS data can be updated through a controlled reporting process and that the methodology includes explanations and substantiation relating to the data used. The evidence also indicates that the same methodology is applied consistently across reporting periods, supporting comparability and repeatability in the figures produced.

The Audited Provider stated that, because the AMARS data is maintained through this established process and published on an ongoing basis, it is in a position to provide updated information to the Digital Services Coordinator of establishment or the European Commission upon request. The Auditor did not, however, review an example of an actual request from a competent authority or a completed communication made in response to such a request.

Based on the evidence reviewed, the Auditor confirmed that the Audited Provider has implemented a structured and repeatable process capable of supporting the provision of updated AMARS information, together with methodological explanations and substantiation, if requested by the relevant authorities.

The Audited Provider has demonstrated compliance with this obligation; however, opportunities for improvement have been identified and are further detailed in Chapter 7.

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

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

EV70 - Art 24 - Aylo - DSA User Number Methodology
EV71 - EU DSA Transparency Report - August 2024 - Pornhub Help
EV165 - [redacted]
EV191 - Article 24, Example
EVX01 - EU DSA
EVX27 - DSA Transparency report - August 2025 - Pornhub Help
EVX28 - 2025 Transparency Report (First Half)
EVX32 - DSA Transparency report - August 2025 - UPDATED 10 NOVEMBER - Pornhub Help
EVX39 - Statements of Reasons - DSA Transparency Database November
EVX49 - 1_report_identification
EVX50 - 2_categories_names
EVX51 - 3_member_states_orders
EVX52 - 4_notices
EVX53 - 5_own_initiative_illegal
EVX54 - 6_own_initiative_TC
EVX55 - 7_appeals_and_recidivism
EVX56 - 8_automated_means
EVX57 - 9_human_resources
EVX58 - 10_AMAR
EVX59 - 11_qualitative
EVX60 - PH DSA Transparency Report Feb 2026
AWI01 - Workshop Summary - Content Moderation

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 2025 to 20 April 2026

d. any other relevant information and metadata.

Not Applicable

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

An initial, structured information request provided the Auditor with an understanding of the processes and controls implemented by the Audited Provider to support compliance with this obligation. This was followed by a review of internal process and governance documentation, relevant publicly available information, and supporting evidence.

Interviews with subject matter experts were conducted to validate the operational procedures and governance structures in place, including how relevant data is prepared, approved, and transmitted where required.

Substantive testing included the inspection of historical data and transmission records to verify that the required processes have been followed in practice and that the relevant information has been transmitted appropriately.

Through the combination of responses provided following specific information requests, documentation review, subject matter expert interviews, and inspection of historical records, sufficient and appropriate evidence was obtained to achieve a reasonable level of assurance regarding 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 Audited Provider has established a structured and repeatable process for calculating and maintaining average monthly active recipient figures and appears capable of providing updated information, together with explanations and substantiation, to the Digital Services Coordinator of establishment or the Commission upon request and without undue delay.

The evidence reviewed indicates that the underlying methodology is documented and applied consistently across reporting periods, which supports the Audited Provider's readiness to respond to such a request. However, no example of an actual authority request or completed response was available for review. Accordingly, there is an opportunity to strengthen evidencing of operational readiness through a more explicit response workflow, clear ownership, and a sample authority response pack showing how updated figures, explanations, and substantiation would be compiled.

A further opportunity for improvement is to document more expressly how any response would ensure that no personal data is included. These observations were not considered as material to the audit outcome.

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
Positive
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 implemented a process for submitting statements of reasons to the European Commission for inclusion in the publicly accessible machine-readable database referred to in this obligation. The evidence reviewed indicates that this process is automated and operates through an interface used to transmit the relevant records on a recurring basis.

The Auditor reviewed the Audited Provider's documented procedure for transmitting statements of reasons and assessed the operation of the submission process. The reviewed materials indicate that the dataset is updated through an automated process and that submissions were evidenced for the Audited Period,

including samples from November and January. Substantive testing also included reconciliation of sample statements of reasons against corresponding entries in the European Commission database and associated internal audit trails.

The evidence reviewed further indicates that the statements of reasons submitted do not contain personal data. The materials assessed show that the information transmitted relates to the decision and the grounds for the restriction imposed, without inclusion of personal data. The Auditor also reviewed samples of statements of reasons generated during the Audited Period and traced these to corresponding records in the European Commission database to confirm consistency of the submitted data.

While the Auditor did not review evidence directed specifically to whether each submission was initiated proactively as opposed to following any external prompt, the reviewed documentation, automated process description, reconciliation testing, and database samples demonstrate that the Audited Provider has an operational process for submitting statements of reasons to the European Commission.

The Audited Provider has demonstrated compliance with this obligation; however, opportunities for improvement have been identified and are further detailed in Chapter 7.

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

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

EV71 - EU DSA Transparency Report - August 2024 - Pornhub Help
EV165 - [redacted]
EV191 - Article 24, Example
EVX39 - Statements of Reasons - DSA Transparency Database November
EVX46 - Statements of Reasons - DSA Transparency Database December
EVX49 - 1_report_identification
EVX50 - 2_categories_names
EVX51 - 3_member_states_orders
EVX52 - 4_notices
EVX53 - 5_own_initiative_illegal
EVX54 - 6_own_initiative_TC
EVX55 - 7_appeals_and_recidivism
EVX56 - 8_automated_means
EVX57 - 9_human_resources
EVX58 - 10_AMAR
EVX59 - 11_qualitative
EVX60 - PH DSA Transparency Report Feb 2026
AWI01 - Workshop Summary - Content Moderation

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 2025 to 20 April 2026

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 obtained through written confirmations provided via the information request process, review of relevant internal documentation and publicly available information, interviews with subject matter experts responsible for maintaining the relevant processes, and substantive testing of the electronic systems used to support this obligation.

Subsequently, a series of tests and inspections were completed including, but not limited to:

- Review of publicly available information and official documentation to determine whether the Audited Provider has mechanisms in place to submit decisions and statements of reasons as required.
- Assessment of whether submissions are made without undue delay following the issuance of decisions under Article 17(1).
- Verification that submitted information excludes personal data of affected recipients, ensuring compliance with privacy requirements.
- Validation that submissions are compatible with the Commission's publicly accessible, machine-readable database.
- Inspection of the audit log to confirm that statements of reasons are correctly transmitted to the Commission's publicly accessible, machine-readable database.

A reasonable level of assurance was obtained based on the positive results of the above testing and inspections.

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:

Opportunities for improvement remain in the effectiveness of the supporting control framework, particularly by retaining clearer evidence that submissions are made proactively and without undue delay, documenting more explicitly the control that prevents personal data from being transmitted, and strengthening reconciliation records, including the handling and follow-up of failed, rejected, or delayed submissions.

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
Positive with Comments
During testing, the Audit observed that under specific conditions and in certain browsers, selecting a video resulted, while directing the user to the intended webpage, also resulted in a new browser window opening and directing the user to an external website without prior notification or warning. The absence of a clear indication that a new browser window will open may affect the transparency of the user journey. In addition, inconsistencies were identified in the application of language settings across certain pop-ups and other interface elements, which may affect the clarity and consistency of information presented to users. The Audited Provider has since implemented updates within the audited period to address these inconsistencies.
RECOMMENDATION: Consider implementing controls to: • Ensure that users are clearly informed when an action will result in a new browser (pop-up) session to an external website (this may include the use of notification messages, confirmation prompts, or visual indicators prior to the opening of a new browser window or redirection to a third-party domain). • Ensure that the same session/pop-up is closed after a period or inactivity or when the originating browser window is closed. In addition, the Audited Provider should ensure the consistent and standardised application of language settings across pop-ups and other interface elements, aligning with the user's selected language and supporting clear and comprehensible communication throughout the user interface.

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 enable 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; and
- 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 Auditor reviewed the design and operation of the Audited Provider's online interface through documentary review, testing, and discussions with subject matter experts. The evidence reviewed indicates that the platform presents user choices through clearly labelled menus and interface elements and that, in general, the available options are displayed in a neutral manner. The Auditor also noted changes made since the previous review cycle, including updates to the entry and exit buttons and adjustments to the process for reporting content directly from the content page.

Testing performed during the Audited Period identified that the entry and exit buttons were displayed with equal visibility and colouring. The reviewed interface generally enabled users to navigate the platform and make choices without evidence of misleading presentation being identified in the main user journey. The Auditor further reviewed the design and user experience architecture and did not identify evidence that the interface was intentionally designed to deceive or manipulate recipients of the service.

However, during testing, an exception was observed under specific conditions and in certain browsers, where clicking on a video opened a new window directing the user to an external website without prior notification or warning. The Auditor also identified inconsistencies in language settings across certain pop-ups and other interface elements. The reviewed materials indicate that these inconsistencies may affect the extent to which users are able to make fully informed decisions in all cases. As for the language inconsistencies, the Audited Provider implemented updates within the audited period. Subsequent review confirmed that these inconsistencies had been resolved and were no longer present.

Discussions with subject matter experts were consistent with the testing results and confirmed that the Audited Provider's design approach is intended to support user choice and platform usability. The evidence reviewed also indicated that branding and interface styling are used across the platform as part of the overall user experience.

The Audited Provider has demonstrated compliance with this obligation, but necessary improvements were identified.

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

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

EV06 - [redacted]
EV73 - [redacted]
EV74 - [redacted]
EV162 - [redacted]
EV163 - [redacted]
EV165 - [redacted]

EV190 - Article 14.2 Example
[redacted]
EVX43 - Privacy Notice _ TrafficJunky
EVX74 - DSA Article 25 - Q1_evidence.mp4
EVX88 - DSA subart 16.1 25.1 27.1 39.3 – testing implementation.pdf
AWI01 - Workshop Summary - Content Moderation
AWI05 - Workshop - Findings_16042026

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 2025 to 20 April 2026

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 obtained through written confirmations provided via the information request process, review of relevant internal documentation and publicly available information, interviews with subject matter experts responsible for maintaining the relevant processes, and substantive testing of the electronic interfaces through which users access and interact with the service. Analysis of the public interface design was also carried out by specialists with expertise in user interface and user experience assessment.

Subsequently, a series of tests and inspections were completed including, but not limited to:

- Evaluation of how banners, warnings, and informational elements relating to age verification, content access, and platform policies behave during user interactions, such as scrolling and navigation between pages.
- Assessment of whether informational prompts and notices remain visible long enough for users to engage with them meaningfully before interacting with adult content.
- Testing of how individual content pages open when accessed from listings, categories, or search results.
- Assessment of whether users are clearly informed about navigation outcomes, such as whether a content item opens in the same tab or a new tab.
- Review of the impact of navigation design on user orientation, browsing flow, and accessibility when navigating between categories, performer pages, and individual content pages.
- Evaluation of how promotional elements, suggested content, and recommended videos are presented, including whether their presentation may influence user decision-making.
- Assessment of whether interface elements are presented in a transparent manner that allows users to make informed decisions when accessing or interacting with content.
- Testing for the presence of interface patterns that could mislead, manipulate, or distort user behaviour, such as misleading prompts, hidden actions, or unexpected navigation outcomes.

The results of these tests identified the presence of certain interface patterns that may influence user behaviour in ways inconsistent with the requirement. As a result, only a partial level of assurance could be obtained regarding 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:

During the Audited Period, the Audited Provider was informed of the observations identified during testing, including language inconsistencies across certain pop-ups and other interface elements. Based on this feedback, the Audited Provider implemented updates to address these inconsistencies within the Audited Period.

Subsequent review and testing confirmed that the previously identified language inconsistencies had been resolved and were no longer present in the platform's interface. The Auditor took these updates into account when assessing the design and operation of the relevant systems and functionalities, ensuring that the findings reflect the current state of the platform.

7. Other relevant observations and findings:

Not applicable.

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
Positive with Comments
The Audited Provider has met the obligation to identify advertisements, including sponsor details and targeting parameters, but in a subset of advertisements, the field relating to the advertiser was recorded as “None”.
RECOMMENDATION: The Audited Provider has begun a structured improvement programme which - amongst a number of improvements - will address the issue observed in testing. As such, no further recommendations are made subject to the planned changes being successfully completed. Should the programme not complete, the Audited Provider must ensure that all advertisements consistently display the advertiser information, including sponsor details and targeting parameters, without leaving any fields blank or marked as “None.”

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 enable 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; and
- 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 Auditor reviewed the presentation of advertisements on the Audited Provider's online interface through documentary review and substantive testing. The evidence reviewed indicates that advertisements displayed on the platform are marked with an "Ad" logo and are also identified through an "Ad by TrafficJunky" hyperlink presented with the advertisement. The reviewed materials indicate that these features enable recipients of the service to identify that the content is an advertisement.

The evidence reviewed further indicates that, when a user selects the "Ad by TrafficJunky" hyperlink, the user is directed to a TrafficJunky information page relating to the advertisement. The materials reviewed show that this page includes further information about the advertisement, including sections such as "Why this Ad?", "About Advertiser", "Report this Ad", and contact-related information. The Auditor reviewed this functionality in conjunction with testing and internal documentation.

The reviewed materials indicate that the TrafficJunky information page is intended to provide the identity of the natural or legal person on whose behalf the advertisement is presented, and, where applicable, the natural or legal person who paid for the advertisement. The evidence also indicates that the "Why this Ad?" section provides information about the main parameters used to determine the recipient to whom the advertisement is presented, together with information relevant to changing those parameters.

However, substantive testing identified that the advertiser's name was not consistently displayed across the sample reviewed. In a subset of advertisements, the field relating to the advertiser was recorded as "None". On that basis, the Auditor did not obtain consistent evidence that, for each specific advertisement presented to each individual recipient, the identity of the advertiser and, where different, the payer of the advertisement was presented in a clear, concise and unambiguous manner.

The Audited Provider has demonstrated compliance with this obligation, but necessary improvements were identified.

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

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

EV87 - [redacted]
EV88 - [redacted]
EV125 - [redacted]
EVX43 - Privacy Notice _ TrafficJunky
AWI02 - Workshop Summary – Advertising
AWI05 - Workshop - Findings_16042026

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 2025 to 20 April 2026

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 publicly available information, and interviews with subject matter experts who were questioned regarding their roles in maintaining compliance, as well as substantive testing of the electronic processes used to support this obligation.

Subsequently, a series of tests and inspections were completed including, but not limited to:

- Reviewed whether advertisements on the platform carry a visible label that can be easily distinguished from surrounding adult content, thumbnails, and video previews.
- Checked placement, size, contrast, and persistency of the label to ensure recognizability across desktop and mobile interfaces.
- Verified that ad markings appear consistently across all ad formats, including in-video overlays, banners, pop-ups, and sponsored content blocks.
- Considered compliance with applicable standards for advertisement labelling, including EU consumer protection guidance on transparency and visibility.
- Checked if the advertiser identity is displayed directly alongside the ad and distinguishable from content creators or featured performers.
- Ensured that advertiser and payer information is presented clearly and unambiguously.
- Reviewed how easily users can locate, read, and interpret the advertiser identity, even in the context of sexually explicit imagery or interactive media.
- Verified that this information is consistently present across all ad types and placements, including homepage, video pages, and recommendation widgets.
- Reviewed whether payer information is clearly indicated alongside ads and provided in a language understandable to the average EU user.
- Checked that disclosure is uniform across formats and devices, including mobile apps, web portals, and localized language versions.

- Ensured that users can reliably distinguish between the advertiser and payer when they differ, avoiding confusion with content creators or platform partners.
- Reviewed whether users are informed why an ad is being presented to them, including targeting rationale.
- Checked if this information is available directly from the ad, without requiring excessive clicks or navigation.
- Verified whether users are informed about how to adjust or change targeting preferences and ad personalization settings.
- Ensured that explanations are concise, user-friendly, and avoid technical complexity, taking into account the platform's unique content presentation.

The Auditor noted that compliance with these requirements is inherently evidence-based, and that thorough testing and observation provide the primary assurance. Analysis of live ad samples, combined with interviews with subject matter experts and walkthroughs of the platform's ad delivery and labelling processes, provided the Auditor with the necessary information to achieve a reasonable level of assurance that the obligation is being partially.

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:

Subsequent to the completion of testing, the Audited Provider informed the Auditor that further enhancements to the advertisement information environment were in development. Phase 1, scheduled for April 2026, includes updates relating to entries where the company name is currently displayed as "None". As this change had not yet been implemented and evidenced at the time of assessment, it has not been taken into account for the purposes of the compliance conclusion but is noted as a planned remediation measure.

7. Other relevant observations and findings:

Not applicable.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 provides a functionality through which content partners may declare that uploaded content is or contains commercial communications. The evidence reviewed indicates that this declaration can be made during the video upload process by marking the content as sponsored. The reviewed materials also indicate that such declarations are subject to moderation review as part of the Audited Provider's standard content review process.

The Auditor reviewed documentary evidence and examples of uploaded content showing the operation of this functionality in practice. The evidence indicates that, where content has been declared as sponsored, other recipients of the service are informed through a clear label displayed with the content. The reviewed example shows that the content is marked with wording beneath the title stating that the video contains sponsored content, together with the name of the sponsor.

The materials reviewed therefore indicate that the Audited Provider enables uploaders to declare commercial communications and that, where such a declaration is made, the resulting content is presented to other users with a clear and visible indication that it contains sponsored content.

The Audited Provider has demonstrated 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;

EV77 - [redacted]
EV78 - [redacted]
EV84 - [redacted]
EV85 [redacted]
EV86 - [redacted]
EV165 - [redacted]
EV192 - Evidence of content indicating commercial communications
EVX40 - Sponsored Content - Pornhub Help
AWI02 - Workshop Summary - 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 2025 to 20 April 2026

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 publicly available information, and interviews with subject matter experts who were questioned regarding their roles in maintaining compliance, as well as substantive testing of the electronic processes used to support this obligation.

Given the nature of the adult content platform operated by the Audited Provider, this obligation was assessed by reviewing the platform's interfaces, including video pages, thumbnails, banners, pop-ups, and recommendation widgets, to determine whether commercial communications and advertisements were present. Validation included confirming that commercial content was identifiable, appropriately labelled, and distinguishable from user-generated or editorial content.

Reasonable assurance was achieved through the combination of direct observation, subject matter expert walkthroughs, and substantive testing of ad placements and interface features across multiple devices, languages, and formats, providing confidence that commercial communications on the platform are correctly presented in line 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:

Not applicable.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 stated that it does not collect or use special categories of personal data for the purpose of presenting advertisements to recipients of the service. The evidence reviewed includes the Audited Provider's request for information responses, the relevant privacy notice relating to the advertising platform, and explanations provided during subject matter expert interviews.

The reviewed materials indicate that the Audited Provider does not collect special categories of personal data referred to in Article 9(1) of the GDPR in connection with its advertising activities. The evidence also indicates that advertisements are not presented on the basis of profiling using such data. The Audited

Provider stated that the data collected for advertising purposes is limited to the categories described in the relevant TrafficJunky privacy notice.

The materials reviewed further indicate that advertisements are placed in relevant locations on the site, with advertising relevance deriving from the user's navigation to those areas of the platform rather than from the use of special category personal data for profiling. The Audited Provider also stated that users may access the platform without providing identity-linked data for this purpose.

Subject matter expert interviews were consistent with the documentary evidence reviewed and confirmed the Audited Provider's stated approach to advertising and data use.

The Audited Provider has demonstrated 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;

EV75 - [redacted]
EV76 [redacted]
EV77 - [redacted]
EV86 - [redacted]
EV88 - [redacted]
EV125 [redacted]
EV165 - [redacted]
EVX43 - Privacy Notice _ TrafficJunky
AWI02 - Workshop Summary - 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 2025 to 20 April 2026

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 publicly available information, and interviews with subject matter experts who were questioned regarding their roles in maintaining compliance, as well as substantive testing of the electronic processes used to support this obligation.

The Auditor confirmed through review of ad targeting workflows, platform configurations, and subject matter expert walkthroughs that the Audited Provider does not utilise special categories of personal data (such as sexual orientation, health information, or other sensitive attributes) to present advertisements to users. Validation included examination of targeting parameters, ad delivery logic, and anonymised reporting data.

Based on the evidence reviewed and testing performed, reasonable assurance was obtained 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:

Not applicable.

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 with Comments
For logged-in users, the recommender system did not fully operate as described, as users with only essential cookies enabled and personalised recommendations deactivated were still shown content reflecting prior preferences. The Audited Provider has since resolved this issue by implementing the necessary technical corrections, and testing confirmed that the recommender system operates in line with the published guidance across relevant user settings.
RECOMMENDATION: The Audited Provider should maintain appropriate quality assurance and periodic testing controls to ensure continued alignment between recommender system behaviour and user-facing disclosures.

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 enable 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; and
- 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 sets out information on its recommender systems in publicly available materials, including the Terms of Service and the Recommender System Guidelines. The evidence reviewed indicates that the Terms of Service refer users to the Recommender System Guidelines and describe the availability of controls relevant to personalised recommendations and cookies.

The Recommender System Guidelines describe the main parameters used across different recommendation and ranking functions on the platform. The reviewed materials indicate that these include search results, 'For You' content, vertical video suggestions, and performer, category, and channel recommendations. The descriptions provided explain that recommendations may be influenced by factors such as watch history, prior interactions with content, popularity by geography, and whether the user has enabled personalised recommendations and relevant cookies.

The evidence reviewed further indicates that recipients of the service are provided with options to modify or influence these parameters. The reviewed materials state that users may manage cookie settings through the website footer and may disable personalised recommendations through the relevant recommendation controls on the platform. The Terms of Service also refer to the cookie management functionality as a means by which users can adjust relevant preferences.

The Auditor reviewed publicly available materials and carried out testing to assess whether the information presented to users was reflected in practice. Testing confirmed that, for non-logged-in users, recommender system behaviour was generally consistent with the descriptions provided in the Terms of Service and Recommender System Guidelines. However, the Auditor initially identified that, for logged-in users, recommender system behaviour did not operate fully as described in all tested scenarios, as users with only essential cookies enabled and personalised recommendation settings deactivated were still shown content on the main page reflecting prior preferences.

The Audited Provider subsequently implemented corrective measures to address this issue. Follow-up review confirmed that the recommender system for logged-in users operated in line with the published guidance following remediation.

The Audited Provider corrected a non-compliance issue with this obligation during the Audited Period and is now 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;

EV74 - [redacted]
EV126 [redacted]
EV165 - [redacted]
EVX02 - Terms Of Service _ Pornhub.com
EVX29 - Privacy Notice _ Pornhub.com.pdf
EVX44 - Recommender System Guidelines
EVX84 - Terms Of Service _ Pornhub.com - Updated Jan 31 2026
EVX88 - DSA subart 16.1 25.1 27.1 39.3 – testing implementation.pdf
AWI02 - Workshop Summary – Advertising
AWI05 - Workshop - Findings_16042026

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 2025 to 20 April 2026

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 publicly available information, and interviews with subject matter experts who were questioned regarding their roles in maintaining compliance, as well as substantive testing of the electronic processes used to support this obligation.

Subsequently, a series of tests and inspections were completed including, but not limited to:

- Checked whether recommender system information, including how content suggestions are generated, was included in the Terms and Conditions.
- Assessed if descriptions of the recommender system were clear, concise, and understandable to an average user of the platform.
- Verified whether this information was placed in a publicly available and easily accessible section, such as the Transparency Center or relevant help pages.
- Reviewed whether available controls for influencing, personalizing, or modifying recommender behaviour were clearly described, including opt-out options and personalization settings.

Reasonable assurance of compliance was obtained through a positive outcome from the collective results obtained from these processes.

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, updates were made to the Audited Provider's recommender system functionality. An issue affecting the behaviour of the recommendation toggle for logged-in users was identified, which temporarily prevented the system from fully reflecting user settings. The Audited Provider has implemented corrective measures, and subsequent review confirmed that the recommender system now operates as intended. The Auditor took these updates into account when assessing compliance with the relevant obligations, and testing confirmed that the system has been functioning correctly since the DSA came into effect.

7. Other relevant observations and findings:

The Audited Provider has made publicly available information on its recommender systems through the Terms of Service and the Recommender System Guidelines, including descriptions of the main parameters used across recommendation and ranking functions and the controls intended to allow users to modify or influence those parameters. However, necessary improvements were identified in relation to the clarity and consistency of the public-facing explanation, especially for logged-in users and in translated versions of the guidance, where the Auditor observed that the English explanation was clearer than at least one non-English version.

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
Positive
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 Recommender System Guidelines describe the parameters used to determine why certain information is suggested to recipients of the service. The evidence reviewed indicates that the explanations refer to factors such as the metadata of videos previously watched, the user's interactions with those videos, and the popularity of videos in the user's region, including views, ratings, comments, favouriting, and total time watched.
The reviewed materials indicate that these parameters are presented as the criteria used to determine the information suggested to the user across relevant recommendation surfaces. The guidance also explains, in

general terms, that these factors are used in order to present content that is more relevant to the recipient of the service. In addition, the materials state that users may sort recommendations chronologically or by relevance, with relevance being determined by the factors described in the guidance.

The Auditor therefore identified that the Audited Provider sets out the principal criteria used in determining suggested information and explains, at a general level, why those criteria are used.

The Audited Provider has demonstrated compliance with this obligation; however, opportunities for improvement have been identified and are further detailed in Chapter 7.

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

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

EV126 - [redacted]
EV127 [redacted]
EV165 - [redacted]
EVX02 - Terms Of Service _ Pornhub.com
EVX29 - Privacy Notice _ Pornhub.com.pdf
EVX84 - Terms Of Service _ Pornhub.com - Updated Jan 31 2026
AWI02 - Workshop Summary - 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 2025 to 20 April 2026

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 publicly available information, and interviews with subject matter experts who were questioned regarding their roles in maintaining compliance, as well as substantive testing of the electronic processes used to support this obligation.

Subsequently, a series of tests and inspections were completed including, but not limited to:

- Reviewed whether recommender system prioritization parameters - such as engagement metrics, user preferences, or content type - were explicitly described in public documentation.
- Ensured that the disclosed criteria accurately reflected the actual factors used by the system to determine content suggestions.
- Checked whether explanations were clear, concise, and easy for users of the platform to understand.
- Verified that information was presented consistently across the Terms and Conditions, Recommender System Guidelines, and user interfaces.

- Checked whether the reasoning for prioritization of certain content, including the relative importance of parameters, was clearly explained.
- Ensured that descriptions were presented in plain language, supporting user understanding without technical complexity.
- Validated that justifications for prioritization were coherent, accurate, and aligned with the platform's recommender system functionality.

Reasonable assurance of compliance was obtained through a positive outcome from all of the above processes.

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 Audited Provider's Recommender System Guidelines describe the principal criteria used to determine why particular content is suggested to recipients of the service, including factors such as prior viewing behaviour, user interactions, and regional popularity signals. The materials reviewed also explain, at a general level, that these parameters are used to present content that is more relevant to the user.

However, opportunities for improvement were identified in the transparency and specificity of those disclosures, as the reviewed guidance does not explain in a sufficiently clear and specific manner the relative importance of the main parameters or why certain factors are given greater significance than others in shaping the information suggested.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 makes available options through which recipients of the service may influence the relative order of information presented by certain recommender systems on the platform. The evidence reviewed indicates that, on the homepage, users may access a setting through the menu icon to turn personalised recommendations on or off. The reviewed materials also indicate that users can apply different sorting options in relevant areas of the platform, including options such as chronological ordering and relevance-based ordering, as well as other ranking and filtering options depending on the feature being used.

The Auditor reviewed the recommender system documentation, conducted substantive testing, and discussed the relevant functionality during a subject matter expert interview on 15 December 2025. The evidence reviewed indicates that the Audited Provider has implemented controls allowing users to modify recommendation-related preferences, including the effect of cookie settings and the use of a toggle to enable or disable personalised recommendations. The materials reviewed also indicate that, for users in the EU, cookie preferences may be limited to essential cookies only.

The Audited Provider has demonstrated full compliance with this obligation. Opportunities for improvement were noted and are further detailed in Chapter 7.

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 - Terms Of Service _ Pornhub.com
EVX44 - Recommender System Guidelines
EVX84 - Terms Of Service _ Pornhub.com - Updated Jan 31 2026
AWI02 - Workshop Summary - 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 2025 to 20 April 2026

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 via the information request process, review of internal documentation and publicly available information, interviews with subject matter experts responsible for maintaining the relevant processes, and substantive testing of the electronic systems used to support this obligation.

Subsequently, a series of tests and inspections were completed on the operation and consistency of the recommender system to verify that it produces consistent behaviour under repeated identical circumstances. These tests included, but were not limited to:

- Verified that control settings, including cookie preferences and personalization toggles, were easy to locate and directly accessible from relevant sections of the platform interface.
- Confirmed that enabling or disabling personalized recommendations and cookies effectively influenced the behaviour of the recommender system.

- Assessed whether the process for modifying recommender system settings required minimal steps and was user-friendly.
- Reviewed whether changes made by users were applied consistently and functioned as intended across multiple sessions and devices.
- Evaluated whether sorting and filtering functionalities were available on all relevant surfaces, and whether users could meaningfully adjust the relative order of content presented to them in line with their preferences.
- Inspected detailed samples of system logic and code, confirming alignment with documentation and subject matter expert attestations.
- Conducted testing to verify that users had direct and continuous access to modify recommender system options at any time.

Reasonable assurance of compliance was obtained based on the above procedures.

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 Audited Provider has implemented options through which recipients of the service may influence the ordering and recommendation of content, including controls relating to personalised recommendations, cookie settings, and alternative sorting methods.

Opportunities for improvement were identified in the accessibility of these controls. In particular, the functionality for modifying recommender preferences was not always directly and easily accessible from the specific section of the interface where content was being prioritised, as the personalised recommendations control was located within the main menu rather than consistently alongside the relevant recommendation surface.

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
Negative
While the Auditor confirmed the presence of several general and proportionate safeguards, the Audited Provider has not implemented controls specifically designed to ensure the safety of minors, on the basis that the online service is an adult-only environment. Among the measures observed, the Auditor finds that in the absence of effectiveness measures, an unaddressed risk remains that minors may misrepresent their age and thereby gain access to the platform, exposing themselves to potentially inappropriate content. Age assurance remains a recognised and complex challenge across the Union, for which no baseline or accepted standard currently exists. Nevertheless, because control effectiveness cannot be maintained and monitored, this obligation must be deemed non-compliant.
RECOMMENDATION: The Audited Provider must account for the possibility that minors may access the service and introduce additional protective or preventative measures. The existing controls remain appropriate and proportionate for users *above* the age of majority; an appropriate solution for minors would therefore be the implementation of an enforceable age assurance mechanism to prevent their access. *Note*: It is acknowledged that current age verification solutions may give rise to related systemic risks, notably the exposure of minors to harmful or inappropriate content and associated adverse mental health outcomes. Any solution adopted should take this into account, and it is noted that the matter is presently under discussion with the Commission.

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 enable rigorous testing and validation of the accuracy of privacy and safety techniques, together with their associated controls and notice mechanisms, information was obtained through the following means:

- Public information relevant to each element and obligation under audit;
- 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; and
- Verbal attestation in the form of subject matter expert interviews.

All relevant factual data sources were treated as 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 annexed to this report.

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 operates an adult-only platform and states in its Terms of Service that the service is intended only for users who are of legal age. The evidence reviewed indicates that the platform incorporates several measures designed to restrict access by minors, including an 'age gate' based on self-declaration, adult-only wording displayed at the point of entry, and the use of Restricted to Adults (RTA) labelling intended to support parental control tools. The reviewed materials further indicate that the Audited Provider maintains Terms of Service provisions relating to minors and operates moderation processes for identifying and removing content in which a minor may appear.

The Auditor reviewed documentary evidence concerning the Audited Provider's controls for preventing minors from both accessing the service and appearing in content on the platform. The evidence indicates that, where content is suspected to involve a minor, the Audited Provider has moderation and escalation processes in place and acts to remove such content. The reviewed materials also show that the platform does not offer certain user interaction features, such as direct messaging or media-sharing functionality, and that users may access the platform anonymously.

However, the evidence indicates that the primary access control for visitors to the platform is a self-attestation age gate. The Auditor observed that this mechanism does not verify age and may be bypassed. The reviewed materials further indicate that the effectiveness of the RTA label depends on parental controls being configured on the user's device or network. In the absence of such controls, the evidence does not demonstrate that the Audited Provider has dedicated technical measures specifically designed to ensure a high level of privacy, safety, and security for minors who may nevertheless access the service.

The Auditor further noted that the Audited Provider's existing controls are oriented around the platform's adult-only purpose rather than around the possibility of minors as users. While the platform includes general moderation, reporting, and illegal content controls, the evidence reviewed did not demonstrate dedicated minor-specific privacy, safety, or security measures beyond the age gate, RTA labelling, and general platform safeguards. The reviewed materials referred to possible future age assurance solutions, but none were shown to be operational during the Audited Period.

Accordingly, while the Audited Provider has implemented measures intended both to limit access by minors and to address content involving minors, the Auditor did not obtain sufficient evidence that appropriate and proportionate measures were in place to ensure a high level of privacy, safety, and security of minors on the service during the Audited Period.

The Audited Provider is engaging with the EC on a resolution for this issue, with a view to addressing the broader outcome rather than the Audited Provider's platform in isolation.

The Audited Provider has not demonstrated full 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;

[redacted]
EV55 - [redacted]
EV106 - Art 18 - Legislation tracking email
EV120 - Art 18 - Screenshot of internal law tracker 1
EV121 - Art 18 - Screenshot of internal law tracker 2 - Changelog
EV122 - Art 18 - Screenshot of internal law tracker 3
[redacted]
EV132 - [redacted]
EV133 - [redacted]
EV134 - [redacted]
EV152 - 1. [Aylo] [redacted] Request for Device-Side AV Implementation - Signed.pdf(214558.1)
EV153 - 2. [Aylo] [redacted] Request for Device-Side AV Implementation - Signed.pdf(214562.1)
EV154 - 3. [Aylo] [redacted] Request for Device-Side AV Implementation - Signed.pdf(214560.1)
EV161 - Evidence of site-based AV failures to protect minors - UK
EV163 - [redacted]
EV165 - [redacted]
EVX01 - EU DSA
EVX02 - Terms Of Service _ Pornhub.com
EVX37 - Child Sexual Abuse Material Policy - Pornhub Help
EVX84 - Terms Of Service _ Pornhub.com - Updated Jan 31 2026
AWI05 - Workshop - Findings_16042026

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 2025 to 20 April 2026

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 via the information request process, review of internal documentation and publicly available information, interviews with subject matter experts responsible for maintaining the relevant processes, and substantive testing of the electronic systems used to support this obligation.

Subsequently, a series of tests and inspections were completed on the electronic processes used to service the obligation. This included, but was not limited to:

- Assessing whether the platform requires verification of user age upon access.
- Evaluating the types of verification mechanisms in place for account creation, including email verification, phone number confirmation, and identity document checks.
- Testing whether underage users are blocked from accessing pornography, sexually explicit videos, or other adult-oriented services.
- Reviewing the effectiveness of on-site prompts, pop-ups, and content filters designed to prevent minors from bypassing restrictions.
- Evaluating safeguards across the website and mobile applications, including access to age-restricted videos, live streams, and user-generated adult content.
- Assessing whether protective measures are consistently applied to all users, whether logged in or accessing content anonymously.
- Testing whether minors attempting to circumvent age restrictions with falsified information are reliably identified and blocked.
- Assessing whether safeguards consistently enforce protections across devices, interfaces, and content types.

Notwithstanding these procedures, it was not possible to achieve reasonable assurance that minors using the platform could be fully protected in terms of privacy, safety, and security, owing to limitations in the effectiveness and consistency of age-verification and access-control measures specific to adult content.

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 Auditor noted that, outside the core controls assessed for the Audited Period, the Audited Provider has also engaged in controlled testing of the Commission's prototype age-verification solution in coordination with the Commission and participating Member States.

This activity indicates ongoing efforts to strengthen age assurance measures and contribute to the development of more robust and privacy-conscious verification mechanisms.

As this initiative was in testing and not evidenced as an operational control during the Audited Period, it has been treated as contextual information and not as a basis for the compliance conclusion.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 operates an adult-only platform and states in its Terms of Service and related materials that minors are not permitted to use the service. The evidence reviewed indicates that the platform is not intended for minors and that the Audited Provider does not treat minors as an intended recipient group for advertising purposes.

The Auditor reviewed the Audited Provider's request for information responses and testing results relating to the presentation of advertisements on the platform. The reviewed materials indicate that the Audited Provider does operate advertising processes predicated on an identified minor status for recipients of the

service. The evidence further indicates that, in the normal operation of the platform, the Audited Provider is not aware, with reasonable certainty, that recipients of the service are minors.

On the basis of the evidence reviewed, the Auditor identified no instance in which advertisements were presented on the basis of profiling using the personal data of a recipient where the Audited Provider was aware with reasonable certainty that the recipient was a minor. The information obtained through the request for information and the results of testing were consistent in this regard.

The Audited Provider has demonstrated 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;

EV126 - [redacted]
EV128 - [redacted]
EV129 - [redacted]
EV165 - [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 2025 to 20 April 2026

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 via the information request process, review of internal documentation and publicly available information, interviews with subject matter experts responsible for maintaining the relevant processes, and substantive testing of the electronic systems used to support this obligation.

Subsequently, a series of inspections and tests were completed, including, but not limited to:

- Review of the platform's age-verification and user account mechanisms, to confirm that users identified as minors are blocked from accessing adult content.
- Assessment of whether ad delivery systems on Pornhub prevent targeting or profiling of users who are minors, in accordance with Article 4(4) of Regulation (EU) 2016/679.
- Verification that safeguards are in place across both website and mobile app interfaces to ensure that no commercial or adult-oriented advertisements are created for minors.
- Inspection of internal monitoring logs, ad delivery records, and historical data to confirm that minors are excluded from targeted campaigns.

Reasonable assurance of compliance was obtained, with evidence confirming that Pornhub has implemented technical controls, monitoring processes, and internal policies to prevent profiling-based advertising to users identified, with reasonable certainty, as minors.

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:

Not applicable.

SECTION D.1 - Audit conclusion for Obligation - Article 28.3 - Online Protection of Minors

Compliance with the obligations set out in this Article shall not oblige providers of online platforms to process additional personal data in order to assess whether the recipient of the service is a minor.

1. Audit Conclusion

Audit Conclusion
Positive
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 operates an adult-only platform and does not process additional personal data for the purpose of determining whether a recipient of the service is a minor. The evidence reviewed indicates that access to the platform is governed by an age gate based on user self-declaration, and that age-related information supplied during access or account creation is provided directly by the user rather than verified through the processing of additional personal data.

The Auditor reviewed the Audited Provider's request for information responses and testing results relating to age-related controls on the platform. The reviewed materials confirm that the Audited Provider collects neither further personal data nor supporting identity documentation for the purpose of establishing whether

a recipient is a minor. The platform's approach rests on self-attestation alone, without recourse to additional verification through personal data processing.

The evidence reviewed was consistent with the Audited Provider's description of its controls and corroborated that no additional personal data is processed in order to assess whether the recipient of the service is a minor.

The Audited Provider has demonstrated 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;

EV128 - [redacted]
EV129 [redacted]
EV165 - [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 2025 to 20 April 2026

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 via the information request process, review of internal documentation and publicly available information, interviews with subject matter experts responsible for maintaining the relevant processes, and substantive testing of the electronic systems used to support this obligation.

Subsequently, a series of inspections and tests were completed, including, but not limited to:

- Reviewed internal policies and governance documentation confirming that Pornhub does not allow minors to register or access the platform.
- Assessed system controls and workflows to ensure that no additional personal data is processed specifically for determining age beyond the existing account verification requirements.

Reasonable assurance of compliance was obtained, with evidence confirming that the audited provider does not process additional personal data to identify minors, as the platform restricts access exclusively to adult users.

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:

Not applicable.

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
Positive with Comments
The Audited Provider has demonstrated compliance with the systemic-risk areas of this obligation, but necessary improvements remain in the transparency, calibration, substantiation, and governance of the risk assessment methodology and in the clarity with which individual-risk conclusions are documented.
RECOMMENDATION: It is recommended that the Risk Assessment be amended such that it: • Defines and documents clear individual risk-acceptance criteria for each assessed systemic risk, including thresholds for tolerability, escalation, and further treatment. • Calibrates the scoring methodology by documenting the evidential basis and decision rules used to assign severity and probability ratings across the risk inventory. • Strengthens mitigation substantiation by introducing more consistent control-effectiveness measures, supporting metrics, and residual-risk rationale for each risk area. • Increases risk-specific analysis by reducing reliance on repeated generic control descriptions and showing more clearly how each mitigation addresses the particular systemic risk identified. • Improves risk governance documentation by maintaining a formal risk register, or equivalent record (such as by embedding the same into the Risk Assessment itself), showing risk owners, review cadence, escalation triggers, treatment actions, and status. • Distinguishes more clearly between implemented controls, planned measures, and broader policy positions, particularly where future mitigation approaches are discussed.

- Improves evidential traceability by linking referenced annexes and supporting materials more directly to the specific risk conclusions they are intended to substantiate.

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 enable 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; and
- 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 of the Digital Services Act', dated April 2025, was treated as the primary artefact for understanding the Audited Provider's documented systemic risk environment, assessment methodology, and reported assessment outcomes. The document expressly presents itself as the results of the Article 34 risk assessment for the service.

The April 2025 Risk Assessment was reviewed to understand the ongoing evolution of the Audited Provider's risk management approach. However, as this assessment predates the issuance of audit recommendations arising from the review of the April 2024 Risk Assessment, it does not evidence the implementation of remediation actions associated with those findings. It was therefore considered primarily for consistency, structural progression, and methodological development, rather than as evidence of remediation.

On the basis of this review, the overall approach to risk identification, scoring, and presentation remains broadly consistent with the prior assessment and continues to follow a structured probability-severity methodology. The report includes a defined severity scale, a defined probability scale, and a probability-severity matrix, and it presents risks across the principal Article 34 categories, including illegal content, fundamental rights, civic discourse, electoral processes and public security, gender-based violence, public health, minors, and physical and mental well-being, together with ad delivery and recommender systems as overarching factors.

However, it was noted that, unlike the April 2024 assessment, the April 2025 Risk Assessment does not appear to include explicit individual risk-acceptance statements for each identified risk. The report does nonetheless contain an express overall conclusion that all assessed residual risks fall within the medium-to-low range and do not require additional mitigation measures under Article 35 of the Digital Services Act. The opportunity for improvement therefore lies less in the absence of any acceptance conclusion than in the reduced transparency and traceability of risk acceptance at individual-risk level, including the basis on which inherent and residual risks are considered tolerable.

A formal subject matter expert interview was conducted on 20 March 2026, during which the methodology, approach, and sustainability of the forthcoming, not yet published Risk Assessment were discussed in comparison with the currently applicable Risk Assessment. The interview demonstrated that the Audited Provider has a clear understanding of the recommendations set out in the previous audit report.

The evidence further established that the Audited Provider maintains a developed and embedded approach to risk management, supported by research, policy development, and a broad range of operational mitigations. The methodology was assessed through three primary lenses: risk identification, risk substantiation, and risk registration.

Risk Identification

The April 2025 Risk Assessment applies a commonly recognised 5-by-5 probability-severity matrix to determine overall risk ratings. This remains an appropriate and coherent format for structured risk assessment, given its consistency, repeatability, and logical relationship between likelihood and impact. The report also demonstrates clear alignment to the DSA systemic risk categories and includes a broad disclosed inventory of risks, including such matters as CSAM, non-consensual content, copyright infringement, terrorism, AI-generated illegal content, deep fakes, over-blocking, risks relating to minors, ad delivery, and recommender systems.

The assessment contains substantial narrative explanation for each risk area, including descriptions of severity, probability, and mitigation measures. Nevertheless, the underlying criteria used to calibrate particular severity and probability ratings are not fully operationalised within the report. While the scales themselves are defined at a high level, the evidential thresholds or decision rules for assigning a particular risk to categories such as ‘improbable’, ‘remote’, or ‘occasional’ are not consistently articulated. This limits the transparency of how particular scores were reached and the extent to which future reassessments could be performed on a fully comparable basis.

The report would also benefit from clearer articulation of individual risk-acceptance criteria and escalation thresholds. Although the document reaches an overall conclusion that residual risks do not require additional mitigation under Article 35, it is not evident from the report under what specific conditions a particular inherent or residual risk would become unacceptable, require further treatment, or trigger formal escalation.

Similarly, the inclusion of a glossary or supporting interpretive material for certain technical, sector-specific, or proprietary terms could further improve the accessibility and interpretability of an otherwise structured and detailed assessment.

Risk Substantiation

The report makes meaningful use of public sources and, in several sections, draws on quantitative indicators taken from transparency reporting and other external materials. Hyperlinks and references to external sources are used throughout, which strengthens the visibility of the materials relied upon and supports the overall credibility of the assessment of risk(s).

The degree of substantiation is not, however, fully consistent across all risk areas. Many mitigation descriptions are framed in qualitative terms, for example stating that particular controls 'reduce', 'drastically reduce', or 'severely limit' risk, without a consistently presented framework for control effectiveness measurement, residual risk calculation, or key performance indicators. This does not invalidate the assessment, but it does reduce the traceability of how mitigation effectiveness has been evaluated in a systematic and comparable manner across the risk universe.

Where proprietary or internal data appears to inform risk judgments, the basis for that reliance is not always described with the same degree of rigour applied to public sources. Where such information can be referenced without undermining confidentiality or operational sensitivity, more consistent signposting of the underlying evidence base would further strengthen the substantiation of the assessment.

It was further noted that the report refers in multiple places to supporting annexes and underlying materials, including onboarding, KYC, data protection, penetration testing, and certification documentation. To the extent those materials are not embedded within the assessment itself, the report relies on referenced supporting evidence that may need to be reviewed separately in order to fully verify certain mitigation claims.

Risk Registration

The Audited Provider did not provide a standalone Risk Register as part of the reviewed materials, and the April 2025 Risk Assessment is presented as an assessment report rather than as a formal register. Consequently, certain features commonly associated with a mature risk register - such as clearly identified risk owners, formal review cadence, target residual risk, escalation triggers, treatment deadlines, and documented acceptance rationale at individual-risk level - are not evident from the report itself. This limits the extent to which ongoing risk maintenance and governance can be assessed solely from the published document.

In addition, while the report assigns overall risk ratings through the probability-severity matrix, the underlying logic by which ratings are updated, maintained, or escalated over time is not fully visible from the report. More explicit documentation of review triggers, thresholds, and maintenance arrangements would improve traceability and strengthen the registration component of the framework.

Summary

The Audited Provider has demonstrated compliance with this obligation, but necessary improvements were identified. In particular, opportunities remain to strengthen the transparency of scoring criteria, the articulation of individual risk-acceptance thresholds, the traceability of residual-risk judgments, and the visibility of ongoing risk registration and maintenance arrangements. The April 2025 Risk Assessment is structured, detailed, and clearly aligned to the DSA systemic risk categories, but it would be strengthened by more explicit documentation of how risk ratings are calibrated, when risks are considered acceptable at individual level, and how those judgments are governed over time.

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

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

EV89 - [redacted]
EV90 - [redacted]
EV113 - Risk_Assessment_for_Pornhub_April_2025_1752958273
EV131 - [redacted]

EV132 - [redacted]
EV133 - [redacted]
EV134 - [redacted]
EV165 - [redacted]
EV204 [redacted]
EVX26 - Risk_Assessment_for_Pornhub_April_2025_1752958273
AWI05 - Workshop - Findings_16042026

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 2025 to 20 April 2026

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 with the Digital Services Act requirements.

Further substantive testing included evaluating how Pornhub generates, monitors, and processes risk information in respect of this obligation, specifically:

- Reviewed the audited providers risk identification and assessment methodology to determine if it captures a wide range of systemic risks, including threats related to child sexual abuse material (CSAM), terrorist content, non-consensual content (NCC), and other prohibited content.
- Assessed the risk assessment process, including the use of internal expertise, third-party consultancies, and cross-validation against platform functionalities, as well as input from transparency reports, regulatory briefings, and academic research.

Analysis and evaluation of the audited providers risk framework considered the end-to-end approach from identification to mitigation, alignment with industry best practices and regulatory requirements, and governance structures including the role of key personnel and the Board of Directors. Risk culture and awareness were also evaluated, including benchmarking against peers.

Reasonable assurance was obtained regarding Pornhub's risk management capabilities, with recommendations identified to further enhance the effectiveness and transparency of the framework.

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:

During the Audited Period, the Audited Provider also provided the Auditor with elements of a revised Risk Assessment in a new format. That draft version appeared to include updated mechanisms to identify and assess risk and indicated that certain adjustments had been made in response to prior audit recommendations, adopting many of the improvements listed, as well as further points of clarity demonstrating the assessment of risk(s). The Auditor notes that (at the time of issuing this report) the draft is now finalised and published on the Audited Provider's website.

However, as this document was neither complete nor formally issued at the time of the audit, it was treated as anecdotal evidence only and was not relied upon as part of the formal assessment.

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 Audited 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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 April 2025 Risk Assessment takes into account the principal factors identified in Article 34(2), although not always through a single explicit mapping exercise. Recommender systems and advertisement delivery are addressed expressly as 'overarching factors' within the assessment. Content moderation systems are considered extensively across the risk inventory through repeated reference to pre-publication human moderation, automated detection and hashing tools, contextual text moderation, trusted flagger arrangements, content removal request mechanisms, and user flagging processes. Applicable Terms of Service and their enforcement are also reflected throughout the assessment, including through references to prohibited content categories, moderation decisions, removals, de-publication, reporting workflows, and user sanctions. Data-related practices are addressed most clearly in the sections concerning data minimization and age-assurance, where the report discusses privacy impacts, profiling concerns, and the risks associated with collecting identity data for age verification.

The assessment also addresses, at least in part, the influence of intentional manipulation, inauthentic use, and automated exploitation of the service. This is reflected in sections dealing with fake user profiles, impersonation risk, spam and hyperlink moderation, AI-generated illegal content, deep fakes, re-upload prevention through fingerprinting, and restrictions on user-to-user messaging and attachments. The document further shows some consideration of regional and linguistic aspects, for example through jurisdiction-specific deterrence messaging, NGO-supported local messaging, UK-specific chatbot deployment, and terrorism-related removal communications required to be conducted in English or Greek.

However, the analysis is not always presented in a fully systematic way against each Article 34(2) factor. In many cases, the relevant factors are embedded within broader narrative descriptions of mitigations rather than being clearly traced as influences on each individual systemic risk.

Overall, the Audited Provider has demonstrated compliance with this obligation. The Audited Provider appears to have substantively considered the factors required by Article 34(2), and the risk assessment contains evidence relevant to each of the mandated areas; however, opportunities for improvement have been identified and are further detailed in Chapter 7.

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

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

EV90 - [redacted]
EV97 - 02.10.2025 -DSA Audit Implementation Report - email communication
EV98 - Audit implementation report - Execution of Measures Plan - Attendance report
EV99 - Execution of measures Plan - Audit implementation report as of 03.10.2025
EV100 - Execution of measures Plan - Audit implementation report
EV101 - RE DSA Audit Implementation Report - Measures Plan - Measures and Protection Against Misuse
EV102 - RE DSA Audit Implementation Report - Measures Plan - Point of Contact and Action Mechanism
EV103 - Re_ DSA Audit Implementation Report - Measures Plan - Transparency Reporting Obligation
[redacted]
EV131 [redacted]
EV132 - [redacted]
EV133 - [redacted]
EV134 - [redacted]
EV165 - [redacted]

EV193 - unvetted researcher request communication - [redacted]
EV194 - unvetted researcher request communication - [redacted]
EV200 - unvetted researcher request communication - [redacted]
EV201 - unvetted researcher request communication - [redacted]
EV202 - unvetted researcher request communication - [redacted]
EV203 - unvetted researcher request communication - [redacted]
EV204 - [redacted]
EVX26 - Risk_Assessment_for_Pornhub_April_2025_1752958273

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 2025 to 20 April 2026

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 obtained through written confirmations, review of internal documentation and public information, interviews with subject matter experts, and substantive testing of the electronic processes supporting this requirement.

Specific subject matter expert interviews were conducted with senior representatives at the Audited Provider to understand, challenge, and interrogate the content and methodology of the Risk Assessment.
Further substantive testing focused on how the Audited Provider generates, monitors, and processes risk information for this requirement, using approaches consistent with Article 34.1, with particular emphasis on the following:

- Reviewing the Audited Provider's risk identification and assessment methodology to determine whether it captures a broad range of systemic risks, including threats related to child sexual abuse material (CSAM), non-consensual content (NCC), and other platform-specific risks.
- Assessing the risk assessment process, including the use of internal expertise, third-party consultancies, cross-validation against platform functionalities, and input from civil society reports, regulatory briefings, and academic research.
- Examining the approach to identifying new risks, including internal detection mechanisms and external monitoring tools.

Reasonable assurance of Pornhub's risk management capabilities was obtained. However, recommendations were identified to further improve transparency, measurement of mitigation effectiveness, and formalisation of processes to ensure timely identification and escalation of emerging risks.

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:

Opportunities remain to improve the explicitness and traceability of data based on each risk element, especially by showing more directly whether and how each Article 34(2) factor influences each systemic risk identified under Article 34(1).

In particular, the report could more clearly demonstrate, on a risk-by-risk basis, how data-related practices, intentional manipulation and automated exploitation, and specific regional or linguistic considerations affect the assessment outcome.

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
Positive
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 platform's content. For external sources, the information is generally not downloaded or archived; instead, it is summarised or, in some cases, directly quoted, providing a continuous record of the evidence considered. Internal materials are archived, ensuring traceability.

The Audited Provider has acknowledged its commitment to this obligation and has demonstrated compliance with the associated requirements.

The Audited Provider has demonstrated 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;

EV111 - Screenshot of internal system for preservation of risk assessments
EV131 - [redacted]
EV165 - [redacted]
EV204 - [redacted]
EVX26 - Risk_Assessment_for_Pornhub_April_2025_1752958273

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 2025 to 20 April 2026

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, and substantive testing of the electronic processes used to support this obligation.

Process and governance documents, historical data, and other retained records were assessed to determine compliance with this obligation, and reasonable assurance of compliance was obtained.

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:

Not applicable.

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
Positive with Comments
The Audited Provider has implemented a broad set of mitigation measures addressing the systemic risks identified under Article 34; however, the Risk Assessment does not consistently demonstrate that these measures are effective, proportionate, and tailored at the level required by Article 35(1). In particular, strengthening the protection of minors would meaningfully raise the overall level of compliance.
RECOMMENDATION: The most critical remediation priority is the implementation of robust age assurance measures. The current reliance on self-declaration and labelling does not provide a reliable safeguard against access by minors. A more effective, privacy-compliant age verification or estimation framework should be introduced, supported by a clear design rationale, alignment with data protection principles, and measurable indicators demonstrating its effectiveness in practice. It is noted that the Audited Provider is working closer with the Commission on a pilot solution to this effect.

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

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 enable 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; and
- 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 annexed to this report.

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 Auditor assessed the measures described in the Risk Assessment Report (April 2025) against the requirements of Article 35(1) of Regulation (EU) 2022/2065. The obligation requires that providers of very large online platforms implement reasonable, proportionate, and effective mitigation measures, tailored to the specific systemic risks identified pursuant to Article 34, with particular consideration to impacts on fundamental rights.

Of the eleven elements assessed under this obligation, the Auditor determined that six were compliant, four were partially compliant, and one was non-compliant. The detailed findings are as follows:

a. The Audited Provider has implemented a range of measures affecting the design and functioning of the service. These include the removal of download functionality, restrictions on user-to-user messaging, the use of deterrence messaging in response to prohibited search terms, and interface-level controls limiting the discoverability of illegal content. These measures are embedded within the platform architecture and are directly responsive to identified dissemination risks.

Assessment: Compliant

b. The Audited Provider has established and enforced Terms of Service and related policies prohibiting categories of illegal and harmful content, including child sexual abuse material, non-consensual content, hate speech, and trafficking-related material. Enforcement mechanisms, including immediate takedowns and account-level actions, are consistently described across risk categories.
Assessment: Compliant

c. The Audited Provider has implemented a multi-layered content moderation framework comprising pre-publication human review, automated detection tools (including hash-matching and machine learning models), and expedited reporting channels such as trusted flaggers and user reporting mechanisms. These measures address both the speed and quality of moderation processes. However, the Risk Assessment does not provide quantitative indicators or performance metrics demonstrating the effectiveness of these measures.
Assessment: Partially compliant

d. The Risk Assessment identifies recommender systems as a systemic risk factor; however, limited information is provided regarding the testing, adaptation, or mitigation of algorithmic systems in response to those risks. The evidence does not clearly demonstrate structured processes for evaluating or adjusting recommender system behaviour to reduce systemic risk exposure.
Assessment: Partially compliant

e. While advertising systems are identified as a contributing risk factor, the Risk Assessment provides limited detail regarding mitigation measures specific to advertising design, targeting, or placement. The absence of clearly articulated controls in this area limits the ability to assess alignment with this element.
Assessment: Partially compliant

f. The Audited Provider has deployed significant operational resources, including human moderation teams, automated detection technologies, and external partnerships, to address systemic risks. However, the Risk Assessment does not clearly evidence internal governance arrangements, including risk ownership, control effectiveness monitoring, review cycles, or escalation mechanisms. As such, the reinforcement of internal processes and supervision is not fully demonstrated.
Assessment: Partially compliant

g. The Audited Provider operates a trusted flagger programme involving a substantial number of external stakeholders, including non-governmental organisations and public authorities. Content reported through this channel is subject to immediate takedown and subsequent review. While the Risk Assessment does not explicitly address engagement with out-of-court dispute settlement bodies, the evidence supports effective cooperation with trusted flaggers.
Assessment: Compliant

h. The Risk Assessment evidences participation in external cooperation initiatives, including industry and multi-stakeholder programmes aimed at addressing online harms, such as terrorism and image-based abuse. These activities demonstrate engagement with broader ecosystem measures consistent with the objective of this provision.
Assessment: Compliant

i. The Audited Provider has implemented awareness-raising measures and user-facing interventions, including deterrence messaging, chatbot engagement in response to high-risk user behaviour, and the provision of educational resources. These measures are designed to inform users and reduce harmful behaviour on the platform.
Assessment: Compliant

j. The Audited Provider has implemented certain measures aimed at protecting minors, including content labelling systems (RTA labels), self-declaration age gating, and educational resources. However, no robust age verification mechanism is in place, and the Risk Assessment does not provide evidence demonstrating the effectiveness of existing measures in preventing access by minors. The absence of effective and verifiable safeguards in this area represents a material gap.
Assessment: Non-compliant

k. The Risk Assessment identifies risks associated with manipulated or synthetic content (including deepfakes) and addresses these primarily through prohibition and removal under existing policies, supported by identity and consent verification requirements. However, no measures are described to ensure that such content is distinguishable when presented, nor is functionality provided for users to signal such content.
Assessment: Partially 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;

EV83 - [redacted]
EV84 - [redacted]
EV87 - [redacted]
EV90 - [redacted]
EV97 - 02.10.2025 -DSA Audit Implementation Report - email communication
EV98 - Audit implementation report - Execution of Measures Plan - Attendance report
EV99 - Execution of measures Plan - Audit implementation report as of 03.10.2025
EV100 - Execution of measures Plan - Audit implementation report
EV101 - RE DSA Audit Implementation Report - Measures Plan - Measures and Protection Against Misuse
EV102 - RE DSA Audit Implementation Report - Measures Plan - Point of Contact and Action Mechanism
EV103 - Re_ DSA Audit Implementation Report - Measures Plan - Transparency Reporting Obligation
EV107 - EU_ Org Chart December 2025
EV108 - Trust & Safety Org Chart December 2025 10
EV109 - Trust & Safety Org Chart November 2025
[redacted]
EV131 - [redacted]
EV132 - [redacted]
EV133 - [redacted]
EV134 - [redacted]
EV165 - [redacted]
EV193 - unvetted researcher request communication - [redacted]
EV194 - unvetted researcher request communication - [redacted]
EV200 - unvetted researcher request communication - [redacted]
EV201 - unvetted researcher request communication - [redacted]
EV202 - unvetted researcher request commaaaunication - [redacted]
EV203 - unvetted researcher request communication - [redacted]
EV204 - [redacted]
EVX26 - Risk_Assessment_for_Pornhub_April_2025_1752958273
EVX34 - Content Removal Request For XXX Photos or Porn Videos _ Pornhub
EVX37 - Child Sexual Abuse Material Policy - Pornhub Help
EVX41 - Rules & Regulations _ TrafficJunky
AWI05 - Workshop - Findings_16042026

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 2025 to 20 April 2026

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 obtained through written confirmations, review of internal documents and public information, interviews with subject matter experts, and substantive testing of the electronic processes used to support this obligation.

Specific subject matter expert interviews were conducted with senior representatives of the Audited Provider to understand, challenge, and interrogate the content and methodology of the Risk Assessment. Through structured discussions and objective questioning, assurance was sought regarding how the Audited Provider assesses, manages, and evaluates the effectiveness of its mitigation techniques.

These discussions concentrated 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, certain aspects - particularly those that are less operational or tactical in nature - would benefit from enhanced monitoring or analysis.

Further substantive testing focused on how the Audited Provider generates risk information and processes it in respect of this obligation, specifically:

- Evaluated the residual risk determination process, considering the combination of inherent risk and mitigation effectiveness.
- Reviewed the ongoing monitoring of residual risks, even when assessed as acceptable.
- Assessed the use of design effectiveness rather than control effectiveness in determining residual risk levels.
- Reviewed exceptions, including actual outcomes of implemented IPR controls, to determine positive control performance.
- Analysed supporting data for mitigation effectiveness, including the removal of User Generated Content (UGC) and advertisements.
- Evaluated the application of this data in a risk feedback loop to improve confidence in residual risk assessments.
- Assessed the effectiveness of mitigation efforts in detecting harmful or prohibited content.
- Reviewed the use of English-only keyword detection and its limitations in covering all Member States, highlighting the potential need for more language-agnostic solutions.
- Assessed the identification and proactive implementation of improvements to mitigate risks.

While information was shared transparently and processes were discussed with both operational and management representatives, reasonable assurance could not be obtained that a material number of

mitigation areas had been fully addressed or that the associated risks were being effectively reduced.

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 Risk Assessment should incorporate a more structured consideration of proportionality and fundamental rights. While certain trade-offs are discussed, particularly in the context of age verification, this analysis is not applied consistently across all mitigation measures. A systematic approach to assessing the impact of controls on user rights, and documenting the justification for selected measures, would strengthen the overall compliance position.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 established a formal crisis management protocol governing its response where a crisis situation is declared and the Audited Provider is required to assess and address any contribution of its service to a serious threat. The evidence reviewed indicates that this protocol is incorporated within the Audited Provider's Crisis Management Plan, which was available in an updated version dated November 2025.

The reviewed materials indicate that the Crisis Management Plan provides for an assessment of whether, and to what extent, the functioning and use of the Audited Provider's service contribute, or are likely to contribute, to a serious threat. The protocol further provides that, where required, the Audited Provider will identify and implement targeted, effective and proportionate mitigation measures intended to prevent, eliminate or limit any such contribution. The evidence reviewed also indicates that implementation of mitigation measures is subject to internal approval processes.

The Crisis Management Plan also includes governance arrangements for crisis response. The reviewed materials indicate that the Crisis Manager liaises directly with the Head of Compliance, and that this role is responsible for ensuring ongoing communication with the relevant regulatory authorities during a crisis. The protocol further indicates that, when determining appropriate mitigation measures, consideration is given to the severity of the threat, the urgency of the response, and the actual or potential implications for the rights and legitimate interests of affected parties, including fundamental rights considerations.

The Auditor noted that the Audited Provider's crisis management arrangements are documented and incorporated within the formal protocol. The evidence reviewed indicates that the protocol is intended to address assessment, mitigation, and reporting actions in the event that the crisis mechanism is engaged.

The Audited Provider has demonstrated compliance with all 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;

EV90 - [redacted]
EV93 - [redacted]
EV165 - [redacted]
AWI01 - Workshop Summary - Content Moderation

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;

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 via the information request process, review of internal documentation and publicly available information, interviews with subject matter experts responsible for maintaining the relevant processes, and substantive testing of the electronic systems used to support this obligation.

Compliance was assessed on the basis of readiness to respond to any crisis or urgent directive declared by the Commission, including potential incidents affecting content moderation, user safety, or platform operations. Substantial material evidence, including documented workflows, escalation procedures, and subject matter expert walkthroughs, was reviewed to confirm that appropriate mechanisms are in place to ensure timely and effective response.

Reasonable assurance was obtained that the Audited Provider is prepared to respond to any such crises in accordance with the requirements of 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:

Not applicable.

SECTION D.1 - Audit conclusion for Obligation - Article 37.1 - Independent Audit

Providers of very large online platforms and of very large online search engines shall be subject, at their own expense and at least once a year, to independent audits to assess compliance with the following:

a) the obligations set out in Chapter III;
b) any commitments undertaken pursuant to the codes of conduct referred to in Articles 45 and 46 and the crisis protocols referred to in Article 48.

1. Audit Conclusion

Audit Conclusion
Positive
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 commissioned independent audits to assess compliance with the relevant obligations on an annual basis. The evidence reviewed indicates that the current audit constitutes the second annual DSA audit conducted for the Audited Provider and that the audit is being performed by an independent external auditor.

The Auditor also reviewed evidence relating to the previous audit cycle. The materials reviewed indicate that the prior independent audit, covering the period from 20 April 2024 to 19 April 2025, was completed and

publicly published by the Audited Provider. This demonstrates that the Audited Provider has established an annual audit cycle for the purposes of assessing compliance with the relevant obligations.

Based on the evidence reviewed, the Auditor confirmed that the Audited Provider is subject to independent audits at least once a year and at its own expense.

The Audited Provider has demonstrated 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;

EVX31 - Audit_Implementation_Report_for_Pornhub_May_2025_1752958259
EVX87 - Audit_Report_for_Pornhub_April_2025_1753199885.pdf

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 2025 to 20 April 2026

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 validated through the existence of this same Audit and the alignment of the prior effective Audit Period, therefore absolute assurance was obtained.

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:

Not applicable.

SECTION D.1 - Audit conclusion for Obligation - Article 37.2 - Independent Audit

Providers of very large online platforms and of very large online search engines shall afford the organisations carrying out the audits pursuant to this Article the cooperation and assistance necessary to enable them to conduct those audits in an effective, efficient and timely manner, including by giving them access to all relevant data and premises and by answering oral or written questions. They shall refrain from hampering, unduly influencing or undermining the performance of the audit.

1. Audit Conclusion

Audit Conclusion
Positive
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 cooperated with the Auditor during the first and second annual audit cycles. The evidence reviewed indicates that, for the current audit, the Audited Provider made available the materials, documentation, data, and personnel relevant to the audit procedures and facilitated access to those resources for the purposes of the engagement.

Throughout the audit, the Audited Provider responded to structured Requests for Information, supplied supporting evidence and internal documentation, and facilitated interviews with subject matter experts and

responsible personnel across relevant functions. The reviewed materials also indicate that the Audited Provider responded to written and oral follow-up questions during the course of the engagement and provided additional clarification where required to support the audit procedures.

The Auditor did not identify instances in which the Audited Provider attempted to hamper, unduly influence, or otherwise undermine the performance of the audit. Information requests were addressed within reasonable timeframes and relevant materials were made available for review.

Based on the evidence reviewed, the Auditor confirmed that the Audited Provider has cooperated with the independent audit process during the applicable audit periods.

The Audited Provider has demonstrated 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;

EVX31 - Audit_Implementation_Report_for_Pornhub_May_2025_1752958259
EVX87 - Audit_Report_for_Pornhub_April_2025_1753199885.pdf

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 2025 to 20 April 2026

d. any other relevant information and metadata.

Not Applicable

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

Assurance of compliance with this obligation was validated through transparency and cooperation throughout the effective Audit Period.

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:

Not applicable.

SECTION D.1 - Audit conclusion for Obligation - Article 37.4 - Independent Audit

Providers of very large online platforms and of very large online search engines shall ensure that the organisations that perform the audits establish an audit report for each audit. That report shall be substantiated, in writing, and shall include at least the following:

a) the name, address and the point of contact of the provider of the very large online platform or of the very large online search engine subject to the audit and the period covered;
b) the name and address of the organisation or organisations performing the audit;
c) a declaration of interests;
d) a description of the specific elements audited, and the methodology applied;
e) a description and a summary of the main findings drawn from the audit;
f) a list of the third parties consulted as part of the audit;
g) an audit opinion on whether the provider of the very large online platform or of the very large online search engine subject to the audit complied with the obligations and with the commitments referred to in paragraph 1, namely 'positive', 'positive with comments' or 'negative';
h) where the audit opinion is not 'positive', operational recommendations on specific measures to achieve compliance and the recommended timeframe to achieve compliance.

1. Audit Conclusion

Audit Conclusion
Positive
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 ensures that a written audit report is produced following completion of each annual DSA audit engagement. The evidence reviewed includes the Audit Report published in April 2025 in respect of the previous audit cycle, which demonstrates that a substantiated written report was prepared and made available following completion of the audit.

The reviewed audit report includes identification of the Audited Provider subject to the audit, including the Audited Provider's name, address, point of contact, and the period covered by the audit. The report also identifies the organisation performing the audit, including the name and address of the auditing organisation.

The evidence reviewed further indicates that the Audit Report includes a declaration of interests, a description of the scope of the audit and the methodology applied, and a description and summary of the main findings arising from the audit. The Report also includes a list of third parties consulted during the audit process.

In addition, the reviewed report includes an audit opinion on whether the Audited Provider complied with the relevant obligations and commitments, expressed using the categories provided for by this obligation. Where the audit opinion is not fully positive, the report also includes operational recommendations and the corresponding timeframe recommended for achieving compliance.

Based on the evidence reviewed, the Auditor confirmed that the Audited Provider ensures that an audit report is established for each audit and that the report includes the elements required under this obligation.

The Audited Provider has demonstrated 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;

EVX31 - Audit_Implementation_Report_for_Pornhub_May_2025_1752958259
EVX87 - Audit_Report_for_Pornhub_April_2025_1753199885.pdf

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 2025 to 20 April 2026

d. any other relevant information and metadata.

Not Applicable

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

Assurance regarding this obligation was assessed based on the existence of elements (or otherwise) within the Audit Report as 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
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:

Not applicable.

SECTION D.1 - Audit conclusion for Obligation - Article 37.6 - Independent Audit

Providers of very large online platforms or of very large online search engines receiving an audit report that is not 'positive' shall take due account of the operational recommendations addressed to them with a view to take the necessary measures to implement them. They shall, within one month from receiving those recommendations, adopt an audit implementation report setting out those measures. Where they do not implement the operational recommendations, they shall justify in the audit implementation report the reasons for not doing so and set out any alternative measures that they have taken to address any instances of non-compliance identified.

1. Audit Conclusion

Audit Conclusion
Positive
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 prepared an Audit Implementation Report following receipt of the prior independent audit report. The evidence reviewed indicates that the prior audit report was published in April 2025 and that the Audited Provider issued a dedicated Audit Implementation Report in May 2025. The reviewed materials indicate that this implementation report is publicly available.

The evidence further indicates that the Audit Implementation Report sets out the measures the Audited Provider proposed to take in response to the operational recommendations arising from the prior audit. The reviewed materials show that, where recommendations were adopted, the report describes the remediation actions and planned improvements intended to address the identified findings. The materials also indicate that, where recommendations were not adopted, the report provides the Audited Provider's reasons for not implementing them and describes alternative measures taken in response to the relevant compliance issues.

Based on the evidence reviewed, the Auditor confirmed that the Audited Provider adopted an Audit Implementation Report within approximately one month of receipt of the prior audit recommendations and that the report addresses both implemented and non-implemented recommendations in the manner required by this obligation.

The Audited Provider has demonstrated 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;

EVX31 - Audit_Implementation_Report_for_Pornhub_May_2025_1752958259
EVX87 - Audit_Report_for_Pornhub_April_2025_1753199885.pdf

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 2025 to 20 April 2026

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, and substantive testing of the electronic processes used to support this obligation.

This obligation was assessed based on the existence of the Audit Implementation Report and the required information therein. As such, a level of reasonable assurance was obtained through self-evident 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:

Not applicable.

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
Positive with Comments
The Auditor identified that, for logged-in users, the recommender system did not operate fully in accordance with its published description. In particular, users who had enabled only essential cookies and deactivated personalised recommendations were nonetheless shown content reflecting their prior preferences. The Audited Provider has since implemented the necessary technical remediation. Follow-up testing confirmed that the recommender system now operates in accordance with the published guidance across the relevant user settings.
RECOMMENDATION: The Audited Provider should maintain appropriate quality assurance and periodic testing controls to ensure the continued alignment between recommender system behaviour and user-facing disclosures.

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 enable 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; and
- 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 provides users with options intended to limit or disable profiling-based recommendations. The evidence reviewed indicates that, when users access the platform in a new session and select “essential cookies only”, content is presented without using profiling to suggest content or advertisements. Substantive testing confirmed this behaviour for users accessing the platform in incognito mode without accepting additional cookies.

The reviewed materials also indicate that, where users accept cookies, a personalised recommendations toggle is available through the homepage menu. The Audited Provider stated that, when this setting is turned off, previously watched content should no longer influence recommendations, and that re-enabling the setting restores personalised functionality.

The Auditor reviewed publicly available materials and carried out testing to assess whether the functionality operated as described. Testing confirmed that the non-profiling option operated as intended in certain scenarios. However, analogously to the issue described under Article 27.1, the Auditor initially identified that, for logged-in users, the functionality was not consistently applied in all tested scenarios, as personalised content continued to be displayed despite the relevant preferences being deactivated.

The Audited Provider subsequently implemented corrective measures to address this issue. Follow-up review confirmed that the non-profiling option operated in line with the described functionality following remediation.

The Audited Provider has remediated the instance of non-compliance with this obligation that arose during the Audited Period and is now fully 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;

EV74 - [redacted]
EV165 - [redacted]
EVX43 - Privacy Notice _ TrafficJunky
EVX44 - Recommender System Guidelines
EVX89 - Ad Repository Access Terms & Conditions_ TrafficJunky
EVX90 - Ad Repository API_ TrafficJunky
AWI05 - Workshop - Findings_16042026

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 2025 to 20 April 2026

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 via the information request process, review of internal documentation and publicly available information, interviews with subject matter experts responsible for maintaining the relevant processes, and substantive testing of the electronic systems used to support this obligation.

Substantive testing was performed on the electronic processes used to service the obligation in question. This included, but was not limited to:

- Evaluated whether users can access settings that allow them to opt out of profiling-based content recommendations, and personalized video feeds.
- Assessed the visibility and accessibility of these options within the platform, including the website, mobile apps, and embedded interfaces.
- Tested whether users can enable or disable personalized cookies that influence recommender system behaviour, including video suggestions, banner promotions, and “related content” sections.
- Reviewed the functionality of cookie preference and recommender opt-out settings across desktop, mobile, and app interfaces.
- Verified that selected preferences are applied correctly and consistently across all platform surfaces.
- Assessed whether the recommender system responds appropriately to user choices regarding personalization and profiling, ensuring that content recommendations align with the selected preferences.

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, updates were made to the Audited Provider’s recommender system functionality. An issue affecting the behaviour of the recommendation toggle for logged-in users was identified, which temporarily prevented the system from fully reflecting user settings. The Audited Provider has implemented corrective measures, and subsequent review confirmed that the recommender system now operates as intended. The Auditor took these updates into account when assessing compliance with the relevant

obligations, and testing confirmed that the system has been functioning correctly since the DSA came into effect.

7. Other relevant observations and findings:

Not Applicable.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 maintains a publicly available advertisement repository accessible through a dedicated section of its online interface. The evidence reviewed indicates that the repository is linked from the Audited Provider's EU DSA page and is available to users through a separate but publicly accessible platform operated by the Audited Provider.

The Auditor reviewed the functionality of the repository and confirmed that it supports searchable, multi-criteria queries. The reviewed materials indicate that users may search using combinations of parameters including date range, advertiser, and country, allowing structured searches across advertisements presented on the platform. The evidence also indicates that the repository is operational and capable of returning consistent results.

The Auditor further reviewed the availability of application programming interface access to the repository. The evidence indicates that API access is available through a request process and that functional testing confirmed that the API is operational and returns results consistent with those available through the user interface.

The reviewed materials also indicate that advertisements remain accessible in the repository for the period during which they are presented on the platform and for one year after they were last shown. At the time of review, the Auditor did not identify evidence of premature removal of advertisements from the repository. The Auditor also confirmed through substantive testing that the repository does not contain personal data relating to recipients of the service to whom the advertisement was or could have been presented.

Based on the evidence reviewed and testing performed, the Auditor confirmed that the Audited Provider has implemented a publicly available advertisement repository that is searchable, supports multi-criteria queries, provides API access, and is operated in line with the retention and data protection requirements of this obligation.

The Audited Provider has demonstrated compliance with this obligation; however, opportunities for improvement have been identified and are further detailed in Chapter 7.

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

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

EV78 - [redacted]
EV115 [redacted]
EV116 - [redacted]
EV135 - [redacted]
EV165 - [redacted]
EVX01 - EU DSA
EVX89 - Ad Repository Access Terms & Conditions _ TrafficJunky
EVX90 - Ad Repository API_ TrafficJunky
AWI02 - Workshop Summary - 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 2025 to 20 April 2026

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 publicly accessible advertisement repository, including a front-end search tool to query advertisement data and the availability of API access for external querying. To achieve a reasonable level of assurance, the Auditor independently reviewed the advertisement repository interface provided by Pornhub, as well as the supporting internal documentation.

Ease of consumption and understanding was assessed by reviewing publicly available documentation, independently testing the repository interface, and evaluating the clarity, usability, and interpretability of both the tool and its outputs, particularly in the context of adult content and related advertising formats.

Interviews were conducted and written questions submitted regarding data accuracy controls, including how Pornhub ensures that advertisement data is complete, accurate, and kept up to date. Follow-up queries were addressed through additional written responses and subject matter expert discussions where required.

Substantive testing was performed on the electronic systems used to support this obligation. This included, but was not limited to, the following:

- Reviewing the platform's interface to confirm the existence of a dedicated advertisement repository containing information on ads displayed alongside or within adult content.
- Assessing whether the repository is searchable, reliable, and supports multi-criteria queries through both the user interface and available APIs.
- Verifying whether the repository includes all relevant advertisements presented on the platform, including banners, in-video ads, and sponsored content, and retains this information for at least one year after the last display.
- Checking that the repository excludes personal data of users to whom advertisements were or could have been presented.
- Evaluating the repository for completeness and consistency and assessed whether appropriate controls are in place to maintain data accuracy.
- Testing retrieval of advertisement data via both the user interface and APIs to ensure functionality and accessibility for external users.

Assurance was assessed through the collective outcome of the above procedures.

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:

Subsequent to audit testing, the Audited Provider informed the Auditor that further enhancements to the Advertisement Repository were under development.

The first development phase includes updated repository messaging, one-character auto-complete functionality for the advertiser filter, and an additional ad category filter. A second phase, for which no implementation date had been finalised at the time of review, is intended to remove the mandatory dependency on the advertiser filter and introduce further search filters and targeting-related fields.

As these changes had not been implemented or evidenced at the time of assessment, they were not taken into account in the compliance conclusion. They are, however, noted as planned enhancements to repository searchability and usability.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 advertisement repository includes the information required in relation to advertisements presented on the platform. The Auditor reviewed the repository through evidential review and substantive testing against the disclosure elements required under this obligation.

The evidence reviewed indicates that the repository includes the content of the advertisement, including the name of the product, service or brand, and the subject matter of the advertisement. The repository also identifies the natural or legal person on whose behalf the advertisement is presented. Where different, the repository further includes the natural or legal person who paid for the advertisement. The reviewed materials indicate that, although advertisements may be managed through TrafficJunky as part of the Audited Provider's advertising structure, the relevant advertiser and funding information is presented within the repository.

The repository also includes the period during which the advertisement was presented, including the start and end dates of display. In addition, the evidence reviewed indicates that the repository states whether the advertisement was intended to be presented to particular groups of recipients and, where targeted advertising was used, includes the main parameters used for that purpose, including exclusion criteria where applicable.

The Auditor further reviewed the repository in relation to commercial communications published on the platform and identified that the repository provides access to this information. The evidence also indicates that the repository includes the total number of recipients reached by the advertisement and, where applicable, provides aggregate figures broken down by Member State for the relevant targeted group or groups. The Auditor noted that the repository's search functionality requires the selection of a country parameter, which supports Member State-level outputs.

Based on the evidence reviewed and testing performed, the Auditor confirmed that the Audited Provider's advertisement repository contains the elements required under this obligation.

The Audited Provider has demonstrated compliance with this obligation; however, opportunities for improvement have been identified and are further detailed in Chapter 7.

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

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

EV115 - [redacted]
EV165 - [redacted]
AWI02 - Workshop Summary - 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 2025 to 20 April 2026

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 via the information request process, review of internal documentation and publicly available information, interviews with subject matter experts responsible for maintaining the relevant processes, and substantive testing of the electronic systems used to support this obligation.

Substantive testing was performed on the electronic processes used to service the obligation in question. This included, but was not limited to, the following:

- Reviewing Pornhub's online interface to confirm the existence of a dedicated advertisement repository containing information on ads displayed alongside or within adult content.
- Assessing whether the repository is searchable, reliable, and supports multi-criteria queries through both the user interface and available APIs.
- Verifying whether the repository includes all advertisements presented on the platform, including banners, in-video advertisements, and sponsored content, and retains this information for at least one year after the last display.
- Checking that the repository excludes personal data of users to whom advertisements were or could have been presented.
- Evaluating the repository for completeness and consistency and assessed whether appropriate controls are in place to maintain accurate and up-to-date advertising data.
- Testing retrieval of advertisement data via both the user interface and APIs to ensure that the repository functions as intended and that information is accessible to external users.

Assurance was assessed through the collective outcome of the above procedures.

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:

Subsequent to audit testing, the Audited Provider informed the Auditor that further enhancements to the Advertisement Repository were in development. These planned updates include additional filtering options and expanded targeting and ad display criteria, including device targeting, content category, gender, impressions by location, operating systems, browser targeting, browser language, ISP targeting, mobile connection type, VR criteria, keywords, and segments.

As these changes had not been implemented or evidenced at the time of assessment, they were not taken into account in the compliance conclusion. They are, however, noted as planned enhancements to the granularity of repository information.

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
Positive with Comments
The Audited Provider has fulfilled the requirement to exclude content from the repository where advertisements have been removed due to illegality or violations of terms and conditions, and to replace such content with appropriate transparency information. However, certain inconsistencies were identified in the operation of the filtering mechanisms, which may affect the usability of the repository in certain scenarios. The Audited Provider has since resolved this issue by implementing the necessary technical corrections, and testing confirmed that the filtering mechanisms operate in line with the defined requirements.
RECOMMENDATION: Review, implement or improve quality assurance controls to ensure the advertisement repository consistently presents the required information for all advertisements, including removed or active ads.

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 enable 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; and
- 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 advertisement repository includes functionality enabling users to identify advertisements that have been removed or disabled. The evidence reviewed indicates that the repository contains a specific search filter allowing users to limit results to removed advertisements within a defined date range and subject to the applicable search parameters.

For advertisements that have been removed, the repository does not display the content of the advertisement or the information referred to in Article 39(2)(a) to (c). Instead, the reviewed materials indicate that the repository provides information relating to the removal decision, including the reason for removal. The Auditor confirmed that the information presented for removed advertisements aligns with the relevant disclosure requirements and includes the applicable elements corresponding to Article 17(3)(a) to (e). Where the removal was based on alleged illegality, the repository also indicates this, accordingly, including reference to the relevant legal basis where applicable.

Substantive testing further showed that the "Show only Removed Ads" functionality operates in line with the repository's search logic. The reviewed materials indicate that removed advertisements are returned where the filter is used together with the required search parameters, including country selection and date range. Testing also showed that, where only a date range was entered without the additional required parameter, no results were returned, which was inconsistent with the repository's mandatory filtering structure.

Based on the evidence reviewed and testing performed, the Auditor confirmed that the Audited Provider's advertisement repository includes the required functionality and information in relation to advertisements that have been removed or disabled. However, the functionality was not consistently applied across all tested scenarios, indicating the need for further refinement to ensure reliable and user-consistent behaviour.

As for this issue, the Audited Provider has implemented corrective measures, and subsequent verification confirmed that the repository now consistently returns and renders removed advertisements as intended.

The Audited Provider has corrected once aware a non-compliance issue with this obligation during the Audited Period but 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;

EV115 - [redacted]
EV165 - [redacted]
EVX88 - DSA subart 16.1 25.1 27.1 39.3 – testing implementation.pdf
AWI02 - Workshop Summary – Advertising
AWI05 - Workshop - Findings_16042026

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;

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 via the information request process, review of internal documentation and publicly available information, interviews with subject matter experts responsible for maintaining the relevant processes, and substantive testing of the electronic systems used to support this obligation.

Testing for this obligation involved a detailed review of the functionality, content, and operation of the advertisement repository search tool. This included examining publicly available information and cross-referencing advertisement data from the main Pornhub platform with entries available in the repository and via API access.

In addition to these activities, substantive testing was performed on the electronic processes used to service the obligation. This included, but was not limited to:

- Checked whether the repository omits the information specified in Article 39.2, points (a)–(c) (including advertisement content, advertiser identity, and payer information) for advertisements that have been removed or disabled on the platform.
- Verified whether the repository includes the alternative information required under Article 17(3), points (a)–(e), or Article 9(2), point (a)(i), as applicable, for such advertisements.
- Assessed whether the replacement information is accurate, complete, and clearly linked to the specific removed or disabled advertisement.
- Evaluated whether this approach is consistently applied across all relevant advertisements, including those associated with adult content categories and formats.
- Tested access to removed or disabled advertisement entries to confirm that the alternative information is retrievable via both the repository interface and API functionality.

Assurance was assessed through the collective outcome of the above procedures.

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 Audited Provider implemented updates to the advertisement repository to address inconsistencies in the application of the “Show only Removed Ads” functionality. The corrective measures ensured that removed advertisements are consistently returned according to the defined search parameters and rendered correctly across all tested scenarios. The audit took these updates into account when assessing compliance with the relevant obligations, and subsequent review confirmed that the repository is now fully functional and operating as intended.

7. Other relevant observations and findings:

Following testing, the Audited Provider notified the Auditor that additional enhancements to the Advertisement Repository were being developed, including improvements to search functionality, filtering options, and repository messaging.

While these updates are expected to enhance the discoverability and usability of removed advertisement records, they do not affect the substantive Article 39(3) requirement that removed advertisement content fields be replaced with removal-related information. As these enhancements had not yet been implemented or evidenced at the time of the assessment, they were not considered in the compliance conclusion.

SECTION D.1 - Audit conclusion for Obligation - Article 40.1 - Data Access

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 manages requests from the Digital Services Coordinator and/or the European Commission in accordance with its established procedures for handling Requests for Information under the DSA, with direct involvement and oversight from the Head of Compliance and the Senior Director of Trust and Safety.

The Digital Services Coordinator and the European Commission. can submit requests through a single point of contact, as mentioned in Article 11. Upon receiving a request, the Audited Provider will review and approve it and then grant access to the requested data.

Evidence supporting this obligation was provided in the form of a prior request from the Commission, sent on 4th July 2024. In response, the Audited Provider shared information relating to its recommender system of the response package and provided links to additional external resources regarding the same.

The Audited Provider has demonstrated 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;

EV165 - [redacted]
EV193 - unvetted researcher request communication - [redacted]
EV194 - unvetted researcher request communication - [redacted]
EV195 - [redacted]
EV200 - unvetted researcher request communication - [redacted]
EV201 - unvetted researcher request communication - [redacted]
EV202 - unvetted researcher request communication - [redacted]
EV203 - unvetted researcher request communication - [redacted]
AWI03 - Workshop Summary - Data Access

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 2025 to 20 April 2026

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, and substantive testing of the electronic processes used to support this obligation.

Substantive testing was performed on the electronic process used to service the obligation in question. This included, but was not limited to:

- Assessed whether the designated contact address is available for submitting data access requests.
- Evaluated whether procedures for submitting requests are clearly documented.
- Reviewed the categorization of requests (e.g., Ads Transparency Center, Public Researcher Access) and the steps required for each.
- Tested whether the contact channel is actively monitored and responds to inquiries within a reasonable timeframe.
- Assessed whether requests are properly routed and not left unresolved.

- Assessed whether the contact points are effectively monitored, and requestors are guided through transparent and official procedures.

Evidence was provided to support the attestations made, and together with positive outcomes from the above testing provided a 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:

Not applicable.

SECTION D.1 - Audit conclusion for Obligation - Article 40.3 - Data Access

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 DSA compliance team is responsible for leading the effort to respond to inquiries from the Digital Services Coordinator or European Commission regarding the design, logic, functioning, and testing of [redacted] algorithmic systems.

Interviews, information requests, and prior audit findings (Section 40.1) indicate that the Audited Provider manages requests from the Digital Services Coordinator and/or the Commission in accordance with its established procedures for handling Requests for Information under the DSA, with direct involvement and oversight from the Head of Compliance.

It was confirmed via a written attestation that, upon receipt of a request, the Audited Provider will respond to Digital Services Coordinator and/or Commission requests in the same manner as other Requests for Information under the DSA, ensuring direct input and oversight of the Head of Compliance.

Evidence supporting this obligation was provided in the form of a prior request from the Commission, sent on 4th July 2024. In response, the Audited Provider shared information relating to its recommender system of the response package and provided links to additional external resources regarding the same.

The Audited Provider has demonstrated 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;

EV127 - [redacted]
EV165 - [redacted]
EV193 - unvetted researcher request communication - [redacted]
EV194 - unvetted researcher request communication - [redacted]
EV195 - [redacted]
EV200 - unvetted researcher request communication - [redacted]
EV201 - unvetted researcher request communication - [redacted]
EV202 - unvetted researcher request communication - [redacted]
EV203 - unvetted researcher request communication - [redacted]
AWI03 - Workshop Summary - Data Access

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 2025 to 20 April 2026

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, and substantive testing of the electronic processes used to support this obligation.

Evidence was provided to support the attestations made and demonstrate readiness to provide the documentation should an appropriate request be made.

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:

Not applicable.

SECTION D.1 - Audit conclusion for Obligation - Article 40.4 - Data Access

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
Positive
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 allows vetted researchers to request data access through a designated email address, dsa@pornhub.com, which serves as a single point of contact. The email address is publicly available on the "EU DSA" page of the website.

It was confirmed via a written attestation that, upon receipt of a request, the Audited Provider will respond to Digital Services Coordinator and/or Commission requests as necessary, in the same manner as it responds

to other Requests for Information under the DSA, with direct input and oversight of the Senior Director of Trust and Safety Regulations and Partnerships.

Interviews with subject matter experts and responses to the formal information request indicate that the Audited Provider manages requests from the Digital Services Coordinator and/or the European Commission in accordance with its established procedures for handling Requests for Information under the DSA. These procedures, similar to those described in Section 40.1, include a clear process for researchers to submit formal data access requests, a designated point of contact, and a data catalogue outlining available data assets.

The Auditor observed that the Audited Provider has already received requests from non-vetted researchers. Audit trails and communication logs demonstrate the organization's willingness and readiness to provide information, evidencing that the underlying processes are operational and adhered to.

In particular, the Audited Provider arranged meetings with non-vetted researchers to better understand the nature and scope of the requests. Prior to any data sharing, researchers were required to enter into appropriate sharing and confidentiality agreements. The Audited Provider further established a secure data-sharing approach, whereby requested information would be made available through a controlled data-sharing environment

The Audited Provider has demonstrated 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;

EV165 - [redacted]
EV193 - unvetted researcher request communication - [redacted]
EV194 - unvetted researcher request communication - [redacted]
EV200 - unvetted researcher request communication - [redacted]
EV201 - unvetted researcher request communication [redacted]
EV202 - unvetted researcher request communication - [redacted]
EV203 - unvetted researcher request communication - [redacted]
EVX45 - Information_on_data_access_for_researchers_1761749815
AWI03 - Workshop Summary - Data Access

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 2025 to 20 April 2026

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, and substantive testing of the electronic processes used to support this obligation.

Evidence of processes and required governance, and using recent communications with the EC as an example, the required processes are in place to facilitate requests made by the Digital Services Commission, as and when they arise.

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:

Not applicable.

SECTION D.1 - Audit conclusion for Obligation - Article 40.5 - Data Access

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 that, upon receipt of a request, the Audited Provider will respond to Digital Services Coordinator and/or Commission requests as necessary, in the same manner as it responds to other Requests for Information under the DSA, with direct input and oversight of the Senior Director of Trust and Safety Regulations and Partnerships.

Interviews with subject matter experts and responses to the formal information request indicate that the Audited Provider manages requests from the Digital Services Coordinator and/or the European Commission in accordance with its established procedures for handling Requests for Information under the DSA. These procedures, similar to those described in Section 40.1, include a clear process for researchers to submit formal data access requests, a designated point of contact, and a data catalogue outlining available data assets.

To date, there has been no instance where the Digital Services Coordinator has been asked to modify a request.

The Audited Provider has demonstrated 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;

EV165 - [redacted]
EV193 - unvetted researcher request communication - [redacted]
EV194 - unvetted researcher request communication - [redacted]
EV200 - unvetted researcher request communication - [redacted]
EV201 - unvetted researcher request communication - [redacted]
EV202 - unvetted researcher request communication - [redacted]
EV203 - unvetted researcher request communication - [redacted]
EVX45 - Information_on_data_access_for_researchers_1761749815
AWI03 - Workshop Summary - Data Access

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 2025 to 20 April 2026

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, and substantive testing of the electronic processes used to support this obligation.

Although no instance has yet occurred that requires the application of this requirement, through an objective and investigative set of interviews and evidence, the Auditor achieved reasonable assurance that the process

and likely avenues of workflow have been considered and prepared for, and that the Audited Provider 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
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:

Not applicable.

SECTION D.1 - Audit conclusion for Obligation - Article 40.6 - Data Access

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
Positive
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 that, upon receipt of a request, the Audited Provider will respond to Digital Services Coordinator and/or Commission requests as necessary, in the same manner as it responds to other Requests for Information under the DSA, with direct input and oversight of the Senior Director of Trust and Safety Regulations and Partnerships.

Interviews with subject matter experts and responses to the formal information request, as outlined in Section 40.1, indicate that the Audited Provider manages requests from the Digital Services Coordinator and/or the European Commission in accordance with established procedures. These procedures include documented processes for submitting formal data access requests, a designated point of contact, and a data catalogue describing available data assets.

The Audited Provider has demonstrated 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;

EV165 - [redacted]
EV193 - unvetted researcher request communication - [redacted]
EV194 - unvetted researcher request communication - [redacted]
EV200 - unvetted researcher request communication - [redacted]
EV201 - unvetted researcher request communication - [redacted]
EV202 - unvetted researcher request communication - [redacted]
EV203 - unvetted researcher request communication - [redacted]
EVX45 - Information_on_data_access_for_researchers_1761749815
AWI03 - Workshop Summary - Data Access

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 2025 to 20 April 2026

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, and substantive testing of the electronic processes used to support this obligation.

Although no instance has yet occurred that requires the application of this requirement, through an objective and investigative set of interviews and evidence, the Auditor achieved reasonable assurance that the process and likely avenues of workflow have been considered and prepared for, and that the Audited Provider 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
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:

Not applicable.

SECTION D.1 - Audit conclusion for Obligation - Article 40.7 - Data Access

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
Positive
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 that, upon receipt of a request, the Audited Provider will respond to Digital Services Coordinator and/or Commission requests as necessary, in the same manner as it responds to other Requests for Information under the DSA, with direct input and oversight of the Senior Director of Trust and Safety Regulations and Partnerships.

No documented evidence of responses under this obligation was provided. However, interviews with subject matter experts and responses to the formal information request, as outlined in Section 40.1, indicate that the Audited Provider has established procedures to manage Requests for Information under the DSA. These procedures include documented processes for submitting formal data access requests, designated points of contact, and a data catalogue describing available data assets.

The Audited Provider has demonstrated 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;

EV104 - Article 40 - EC confirm point of contact
EV105 - Article 40 - EC confirm portal functionality
EV165 - [redacted]
EVX45 - Information_on_data_access_for_researchers_1761749815.pdf
AWI03 - Workshop Summary - Data Access

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 2025 to 20 April 2026

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 publicly available information, and interviews with subject matter experts regarding their roles in maintaining compliance, as well as procedures performed to assess the operation of the electronic processes supporting this obligation.

Although no instance has yet occurred that requires the application of this requirement, through an objective and investigative set of interviews and evidence, the Auditor achieved reasonable assurance that the process and facilities are in place to service requests through appropriate interfaces. This provided a reasonable level of 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:

Not applicable.

SECTION D.1 - Audit conclusion for Obligation - Article 40.12 - Data Access

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 that, upon receipt of a request, the Audited Provider will give access to data to researchers, including those affiliated with non-profit bodies, organisations, and associations, in the same manner as it responds to other Requests for Information under the DSA, with direct input and oversight of the Senior Director of Trust and Safety Regulations and Partnerships.

The Auditor observed that the Audited Provider has received requests from non-vetted researchers and has provided audit trails and communication logs demonstrating its willingness and readiness to share data. These examples, as detailed in Section 40.1, confirm that processes for granting access to publicly available data are operational and adhered to in practice.

The Audited Provider has documented procedures outlining how researchers can submit formal data access requests, including the categories of data available, designated points of contact, and conditions for appropriate use. Evidence of capability and intention to comply with this obligation was also provided, providing reasonable assurance that access will be granted without undue delay to eligible researchers in accordance with the DSA.

The Audited Provider has demonstrated 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;

EV165 - [redacted]
EV193 - unvetted researcher request communication - [redacted]
EV194 - unvetted researcher request communication - [redacted]
EV200 - unvetted researcher request communication - [redacted]
EV201 - unvetted researcher request communication [redacted]
EV202 - unvetted researcher request communication - [redacted]
EV203 - unvetted researcher request communication - [redacted]
AWI03 - Workshop Summary - Data Access

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 2025 to 20 April 2026

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 publicly available information, interviews with subject matter experts regarding their roles in maintaining compliance, and substantive procedures performed to assess the electronic processes and communication trails supporting this obligation.
The provided communication trails provided the Auditor with sufficient evidence to obtain a reasonable assurance that the audited provider complies 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:

Not applicable.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 established a dedicated EU Digital Services Act compliance function. The evidence reviewed indicates that this function is distinct from operational functions and from content compliance activities and is supported by formal internal governance documentation defining its role, structure, and authority.

The reviewed materials show that the compliance function comprises multiple compliance officers, including a Head of Compliance. The evidence identifies both internal and external compliance personnel involved in the function, as well as a DSA Committee with responsibility for reviewing, acting on, and approving DSA-related matters on behalf of the directors of the Audited Provider. The DSA Committee includes senior personnel from relevant functions and meets on a recurring basis, with further communication taking place as required.

The Auditor reviewed a written charter and related documentation indicating that the compliance function has the authority, stature, resources, and access to the management body necessary to monitor compliance with the DSA. The evidence further indicates that the Head of Compliance has direct access to senior management, and that the compliance function is positioned to escalate and oversee DSA-related matters at an appropriate level within the organisation.

Subject matter expert interviews were consistent with the documentary evidence reviewed. The individuals interviewed demonstrated an understanding of their roles and responsibilities within the compliance framework and described day-to-day compliance activities in a manner consistent with the function's documented mandate.

Based on the evidence reviewed, the Auditor confirmed that the Audited Provider has established a compliance function that is independent from operational functions, composed of compliance officers including the head of the function, and provided with the authority, stature, resources, and management access required under this obligation.

The Audited Provider has demonstrated 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;

EV01 - [redacted]
EV91 - [redacted]
EV97 - 02.10.2025 -DSA Audit Implementation Report - email communication
EV98 - Audit implementation report - Execution of Measures Plan - Attendance report
EV99 - Execution of measures Plan - Audit implementation report as of 03.10.2025
EV100 - Execution of measures Plan - Audit implementation report
EV101 - RE DSA Audit Implementation Report - Measures Plan - Measures and Protection Against Misuse
EV102 - RE DSA Audit Implementation Report - Measures Plan - Point of Contact and Action Mechanism
EV103 - Re_ DSA Audit Implementation Report - Measures Plan - Transparency Reporting Obligation
EV112 - [redacted]
EV165 - [redacted]
EV166 - Resol and DSA Compliance Charter
EV195 - [redacted]
AWI04 - Workshop Summary - Compliance

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 2025 to 20 April 2026

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 via the information request process, review of internal documents and publicly available information, interviews with subject matter experts responsible for maintaining compliance, and substantive testing of the electronic and organisational processes used to support this obligation.

Testing was performed on the electronic and human processes used to service the obligation in question. These actions included, but were not limited to:

- Reviewed the Audited Provider's designated compliance function responsible for overseeing risks associated with the DSA.
- Conducted detailed interviews with key personnel, including the individual responsible for DSA compliance, to understand their professional background, expertise, and responsibilities in the context of platform governance and regulatory oversight.
- Reviewed internal documentation, including policies and procedural documents, to understand the protocols and processes established for managing DSA compliance.
- Evaluated the selection process for compliance personnel, including their qualifications, independence, and level of authority within the organisation.
- Assessed reporting and escalation protocols, including the frequency and structure of reporting to senior management and the Board, as well as escalation pathways for compliance risks.
- Reviewed processes for handling regulatory requests from the European Commission and relevant Digital Services Coordinators, including responsiveness and documentation practices.
- Evaluated the interaction between the compliance function and other relevant teams, including Trust & Safety, Legal, and Risk functions, particularly in relation to content moderation and platform safety risks.
- Reviewed risk assessments and mitigation plans, including periodic reporting on risks associated with illegal content, user safety, and systemic risks relevant to the platform's nature.
- Assessed monitoring activities, including regular reviews and inspections of DSA-related systems, controls, and moderation processes.
- Reviewed internal control frameworks used to map DSA obligations to operational processes and to identify, track, and remediate potential compliance gaps.

A positive outcome was observed across the above procedures, and reasonable assurance was obtained that the audited provider is compliant with the requirements of 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:

Not applicable.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 designated a Head of the DSA Compliance function and demonstrated the role as having distinct responsibility for the compliance function. Further information and reviewed evidence confirmed that this role is held by an external Compliance Officer, and that the Compliance function is supported by additional compliance personnel and trained internal teams.

The materials reviewed indicate that the management body has assigned responsibility for the compliance function to an individual with legal and regulatory experience relevant to the DSA. [redacted] The evidence also indicates that the compliance function and supporting personnel have received training on DSA processes, escalation workflows, reporting procedures, and related regulatory matters.

The reviewed materials further indicate that the Head of the compliance function reports directly to the management body and is able to raise concerns relating to regulatory risks and non-compliance. The Audited Provider stated that the Head of the compliance function acts as the primary point of contact with the European Commission, Digital Services Coordinators, and other competent authorities, and that the role is positioned at a senior level within the Audited Provider's governance structure. The evidence also indicates that the Head of the compliance function is intended to operate independently from operational functions and with distinct responsibility for the compliance function.

The Audited Provider also confirmed that the Head of the compliance function may only be removed with prior approval of the management body and referred to formal governance documentation in support of this arrangement.

The Audited Provider has demonstrated compliance with this obligation; however, opportunities for improvement have been identified and are further detailed in Chapter 7.

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

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

EV97 - 02.10.2025 -DSA Audit Implementation Report - email communication
EV98 - Audit implementation report - Execution of Measures Plan - Attendance report
EV99 - Execution of measures Plan - Audit implementation report as of 03.10.2025
EV100 - Execution of measures Plan - Audit implementation report
EV101 - RE DSA Audit Implementation Report - Measures Plan - Measures and Protection Against Misuse
EV102 - RE DSA Audit Implementation Report - Measures Plan - Point of Contact and Action Mechanism
EV103 - Re_ DSA Audit Implementation Report - Measures Plan - Transparency Reporting Obligation
[redacted]
EV138 - First_Amendment_to_the_Charter
EV139 - Notification of Conflict-of-Interest Procedure to the board of Directors of Aylo Freesites Ltd - DSA Compliance Function Article 41
[redacted]

EV165 - [redacted]
EV166 - Resol and DSA Compliance Charter
EV167 - [redacted]
AWI04 - Workshop Summary - Compliance

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 2025 to 20 April 2026

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 via the information request process, review of internal documents and publicly available information, interviews with subject matter experts responsible for maintaining compliance, and substantive testing of the electronic and organisational processes used to support this obligation.

Testing was performed on the electronic and human processes used to service the obligation in question. These actions included, but were not limited to:

- Reviewed the Audited Provider's designated compliance function responsible for overseeing risks associated with the DSA.
- Conducted detailed interviews with key personnel, including the individual responsible for DSA compliance, to understand their professional background, expertise, and responsibilities in the context of platform governance and regulatory oversight.
- Reviewed internal documentation, including policies and procedural documents, to understand the protocols and processes established for managing DSA compliance.
- Evaluated the selection process for compliance personnel, including their qualifications, independence, and level of authority within the organisation.
- Assessed reporting and escalation protocols, including the frequency and structure of reporting to senior management and the Board, as well as escalation pathways for compliance risks.
- Reviewed processes for handling regulatory requests from the European Commission and relevant Digital Services Coordinators, including responsiveness and documentation practices.
- Evaluated the interaction between the compliance function and other relevant teams, including Trust & Safety, Legal, and Risk functions, particularly in relation to content moderation and platform safety risks.
- Reviewed risk assessments and mitigation plans, including periodic reporting on risks associated with illegal content, user safety, and systemic risks relevant to the platform's nature.
- Assessed monitoring activities, including regular reviews and inspections of DSA-related systems, controls, and moderation processes.
- Reviewed internal control frameworks used to map DSA obligations to operational processes and to identify, track, and remediate potential compliance gaps.

A positive outcome was observed across the above procedures, and reasonable assurance was obtained that the audited provider is compliant with the requirements of 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:

Opportunities for improvement were identified in the completeness and consolidation of the supporting documentary evidence. In particular, the Auditor noted that the records evidencing the office-holder's qualifications, independence from operational functions, formal reporting line, and governance safeguards relating to appointment and removal could be more detailed and more clearly consolidated. These observations were not material to the overall assessment of compliance, but would add clarity.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 established a compliance function supported by a DSA Independent Compliance Function Resolution setting out how the function discharges its responsibilities under the Regulation. The evidence reviewed indicates that this document addresses the role of the compliance function in relation to the Audited Provider's DSA obligations and served as the primary source for understanding how the function operates in practice.

The Auditor reviewed written responses and supporting evidence relating to the day-to-day activities of the compliance function. The evidence indicates that the compliance function is involved in monitoring compliance with the Regulation, informing and advising management and employees on relevant obligations, and supporting the Audited Provider's audit and governance processes. The reviewed materials also indicate that the compliance function cooperates with relevant regulatory authorities where required and oversees the Audited Provider's arrangements for DSA compliance.

A subject matter expert interview was conducted on 18 December 2025 to examine the practical operation of the compliance function. During that interview, examples were provided of how management is informed about relevant DSA obligations and how compliance-related matters are escalated and monitored through the DSA Committee. The information provided was consistent with the written materials reviewed. Members of the compliance function demonstrated an understanding of their roles and responsibilities and of the compliance requirements relevant to their day-to-day activities.

The evidence reviewed further indicates that risk assessment and risk-mitigation activities are allocated within the Audited Provider's governance structure, with relevant roles identified within the DSA Committee, while the Compliance Officer reviews and oversees DSA compliance. The materials also indicate that the compliance function is involved in organising and supervising activities relating to the independent audit process.

The Auditor noted that no commitments under codes of conduct pursuant to Articles 45 and 46, or crisis protocols pursuant to Article 48, were relevant to this audit. Accordingly, that aspect of this obligation was not applicable on the facts reviewed.

The Audited Provider has demonstrated 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;

EV97 - 02.10.2025 -DSA Audit Implementation Report - email communication
EV98 - Audit implementation report - Execution of Measures Plan - Attendance report
EV99 - Execution of measures Plan - Audit implementation report as of 03.10.2025
EV100 - Execution of measures Plan - Audit implementation report
EV101 - RE DSA Audit Implementation Report - Measures Plan - Measures and Protection Against Misuse
EV102 - RE DSA Audit Implementation Report - Measures Plan - Point of Contact and Action Mechanism
EV103 - Re_ DSA Audit Implementation Report - Measures Plan - Transparency Reporting Obligation

[redacted]
EV165 - [redacted]
EV166 - Resol and DSA Compliance Charter
AWI04 - Workshop Summary - Compliance

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 2025 to 20 April 2026

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 via the information request process, review of internal documents and publicly available information, interviews with subject matter experts responsible for maintaining compliance, and substantive testing of the electronic and organisational processes used to support this obligation.

Testing was performed on the electronic and human processes used to service the obligation in question. These actions included, but were not limited to:

- Reviewed the Audited Provider's designated function responsible for overseeing Risk and for DSA compliance.
- Conducted detailed interviews with key personnel, including the individual responsible for DSA compliance, to understand their professional background, expertise, and responsibilities in the context of platform governance and regulatory oversight.
- Reviewed internal documentation, including policies and procedural documents, to understand the protocols and processes established for managing DSA compliance.
- Evaluated the selection process for compliance personnel, including their qualifications, independence, and level of authority within the organisation.
- Assessed reporting and escalation protocols, including the frequency and structure of reporting to senior management and the Board, as well as escalation pathways for compliance risks.
- Reviewed processes for handling regulatory requests from the European Commission and relevant Digital Services Coordinators, including responsiveness and documentation practices.
- Evaluated the interaction between the compliance function and other relevant teams, including Trust & Safety, Legal, and Risk functions, particularly in relation to content moderation and platform safety risks.
- Reviewed risk assessments and mitigation plans, including periodic reporting on risks associated with illegal content, user safety, and systemic risks relevant to the platform's nature.
- Assessed monitoring activities, including regular reviews and inspections of DSA-related systems, controls, and moderation processes.
- Reviewed internal control frameworks used to map DSA obligations to operational processes and to identify, track, and remediate potential compliance gaps.

A positive outcome was observed across the above procedures, and reasonable assurance was obtained that the audited provider is compliant with the requirements of 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
(f) where applicable, monitoring the compliance of the Audited 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:

Early in the Audited Period, the Audited Provider moved the Head of Compliance role into a totally independent role. This was done to strengthen independent challenge and oversight by bringing greater objectivity, reducing conflicts of interest, and providing more credible assurance that decisions and controls are being reviewed impartially.

7. Other relevant observations and findings:

Not applicable.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 communicated the name and contact details of the head of the compliance function to the Digital Services Coordinator of establishment and to the European Commission. The evidence reviewed indicates that this communication was made to the Cyprus Radiotelevision Authority and to the Commission on 20 November 2025, immediately prior to the Audited Period.

The reviewed materials further indicate that the appointment and contact details of the DSA Compliance Officer did not change during the Audited Period.

Based on the evidence reviewed, the Auditor confirmed that the Audited Provider communicated the name and contact details of the head of the compliance function to the relevant authorities in accordance with this obligation.

The Audited Provider has demonstrated 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;

EV92 - [redacted]
EV104 - Article 40 - EC confirm point of contact
[redacted]
EV165 - [redacted]
EV166 - Resol and DSA Compliance Charter
AWI04 - Workshop Summary - Compliance

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 2025 to 20 April 2026

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, and substantive testing of the electronic processes used to support 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:

Not applicable.

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
Positive
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 governance arrangements provide for management body oversight of the compliance function and its independence. The evidence reviewed indicates that scheduled meetings between the Compliance Officer and the management body take place regularly and follow planned agendas. Minutes of these meetings were provided to the Auditor and examined as part of the review.

Interviews with subject matter experts confirmed that meetings between the Compliance Officer and the Board are held on a quarterly basis. The evidence reviewed also indicates that, in response to the request for information and during interviews conducted on 18 December 2025, the Audited Provider stated that the management body ensures the independence of the compliance function through governance arrangements, oversight mechanisms, and structural safeguards.

The Auditor further reviewed the Audited Provider's arrangements concerning the division of responsibilities within the organisation, the prevention of conflicts of interest, and the management of systemic risks. The evidence reviewed indicates that systemic risk management forms part of the governance framework and was considered through documentation and interview discussions during the audit.

Based on the evidence reviewed, the Auditor confirmed that the management body defines, oversees, and is accountable for governance arrangements intended to ensure the independence of the compliance function and to support the sound management of systemic risks.

The Audited Provider has demonstrated 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;

[redacted]
EV138 - First_Amendment_to_the_Charter
EV139 - Notification of Conflict-of-Interest Procedure to the board of Directors of Aylo Freesites Ltd - DSA Compliance Function Article 41
EV165 - [redacted]
EV166 - Resol and DSA Compliance Charter
AWI04 - Workshop Summary - Compliance

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 2025 to 20 April 2026

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 via the information request process, review of internal documents and publicly available information, interviews with subject matter experts responsible for maintaining compliance, and substantive testing of the electronic and organisational processes used to support this obligation.

Testing was performed on the electronic and human processes used to service the obligation in question. These actions included, but were not limited to:

- Reviewed the Audited Provider's compliance function responsible for overseeing risks related to the DSA, including those specific to the operation of an adult content platform.
- Conducted detailed interviews with key personnel, including the individual responsible for DSA compliance, to understand their background, professional expertise, and responsibilities.
- Assessed whether the compliance function operates with an appropriate level of independence from operational business units.
- Reviewed reporting lines and governance structures to determine whether the compliance function has direct access to senior management and the Board.
- Evaluated whether the compliance function is adequately resourced in terms of staffing, expertise, and technical support.
- Reviewed internal documentation and evidence demonstrating the authority of the compliance function to monitor, challenge, and escalate compliance risks.
- Assessed whether the compliance function is involved in decision-making processes relating to systemic risks, including content moderation, user safety, and regulatory obligations.
- Verified that appropriate mechanisms exist for the compliance function to raise concerns and ensure timely remediation of identified issues.

A positive outcome was observed across the above procedures, and reasonable assurance was obtained that the Audited Provider is compliant with the requirements of 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:

Not applicable.

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
Positive
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 provided an EU Digital Services Act Governance Charter setting out the leadership responsibilities, scope of activities, and risk management functions assigned within the DSA governance framework. The evidence reviewed indicates that the Charter is subject to annual review.

The reviewed materials further indicate that the Board reviews and approves the strategies and policies for identifying, monitoring, managing, and mitigating the risks referred to in Article 34. The evidence therefore indicates that responsibility for approval and periodic review of these risk-related strategies and policies sits with the management body.

A subject matter expert interview was conducted on 18 December 2025. The information provided during that interview was consistent with the documentary evidence reviewed and confirmed the operation of the governance arrangements described in the Charter.

Based on the evidence reviewed, the Auditor confirmed that the management body approves and reviews, at least annually, the strategies and policies for taking up, managing, monitoring, and mitigating the risks identified pursuant to Article 34.

The Audited Provider has demonstrated 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;

EV94 - [redacted]
EV95 - [redacted]
EV96 - [redacted]
[redacted]
EV165 - [redacted]
EV166 - Resol and DSA Compliance Charter
AWI04 - Workshop Summary - Compliance

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 2025 to 20 April 2026

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 via the information request process, review of internal documents and publicly available information, interviews with subject matter experts responsible for maintaining compliance, and substantive testing of the electronic and organisational processes used to support this obligation.

Testing was performed on the electronic and human processes used to service the obligation in question. These actions included, but were not limited to:

- Reviewed the Audited Provider's compliance function responsible for overseeing risks related to the DSA, including those specific to the operation of an adult content platform.
- Conducted detailed interviews with key personnel, including the individual responsible for DSA compliance, to understand their background, professional expertise, and responsibilities.

- Assessed whether the compliance function is involved in decision-making processes relating to systemic risks, including content moderation, user safety, and regulatory obligations.
- Verified that appropriate mechanisms exist for the compliance function to raise concerns and ensure timely remediation of identified issues.

A positive outcome was observed across the above procedures, and reasonable assurance was obtained that the Audited Provider is compliant with the requirements of 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:

Not applicable.

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
Positive
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 provided an EU Digital Services Act Governance Charter setting out the leadership responsibilities, scope of activities, and risk management functions assigned within the Audited Provider's DSA governance framework. The evidence reviewed indicates that the Charter is subject to annual review and that the Board reviews and approves the strategies for identifying, monitoring, and mitigating the risks identified pursuant to Article 34.

The reviewed materials indicate that the management body is involved in decisions relating to risk management through its approval and oversight of the relevant strategies and policies. The evidence further

indicates that risk management forms part of the governance responsibilities assigned under the Charter and is addressed at management body level.

A subject matter expert interview was conducted on 18 December 2025. The information provided during that interview was consistent with the documentary evidence reviewed and confirmed the operation of the governance arrangements described in the Charter.

Based on the evidence reviewed, the Auditor confirmed that the management body is actively involved in decisions related to risk management and oversees the Audited Provider's arrangements for identifying, monitoring, and mitigating the risks identified pursuant to Article 34. The evidence reviewed was also consistent with the Audited Provider's position that risk management receives management body attention within the DSA governance framework.

The Audited Provider has demonstrated compliance with all 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;

EV97 - 02.10.2025 -DSA Audit Implementation Report - email communication
EV98 - Audit implementation report - Execution of Measures Plan - Attendance report
EV99 - Execution of measures Plan - Audit implementation report as of 03.10.2025
EV100 - Execution of measures Plan - Audit implementation report
EV101 - RE DSA Audit Implementation Report - Measures Plan - Measures and Protection Against Misuse
EV102 - RE DSA Audit Implementation Report - Measures Plan - Point of Contact and Action Mechanism
EV103 - Re_ DSA Audit Implementation Report - Measures Plan - Transparency Reporting Obligation
[redacted]
EV165 - [redacted]
EV166 - Resol and DSA Compliance Charter
AWI04 - Workshop Summary - Compliance

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 2025 to 20 April 2026

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 via the information request process, review of internal documents and publicly available information, interviews with subject

matter experts responsible for maintaining compliance, and substantive testing of the electronic and organisational processes used to support this obligation.

Testing was performed on the electronic and human processes used to service the obligation in question. These actions included, but were not limited to:

- Reviewed the Audited Provider's compliance function responsible for overseeing risks related to the DSA, including those specific to the operation of an adult content platform.
- Conducted detailed interviews with key personnel, including the individual responsible for DSA compliance, to understand their background, professional expertise, and responsibilities.
- Assessed whether the compliance function is involved in decision-making processes relating to systemic risks, including content moderation, user safety, and regulatory obligations.
- Verified that appropriate mechanisms exist for the compliance function to raise concerns and ensure timely remediation of identified issues.
- Verified that risks related to the DSA are addressed to the management body and that sufficient time is devoted to considering the measures related to these risks

A positive outcome was observed across the above procedures, and reasonable assurance was obtained that the Audited Provider is compliant with the requirements of 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:

Not applicable.

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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 evidence reviewed indicates that the first Pornhub transparency report identified on the European Commission's transparency overview page was the August 2024 report. The same Commission overview page lists subsequent Pornhub transparency reports for February 2025, August 2025 and February 2026, indicating that, following the initial publication, the Audited Provider maintained a six-month reporting cycle.

The Auditor also validated that the August 2025 and February 2026 Transparency Reports were publicly available by the relevant reporting dates.

On that basis, the evidence reviewed indicates that the Audited Provider has established a regular six-month publication cycle in line with the ongoing requirement under this obligation.

The Audited Provider has demonstrated 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;

EV71 - EU DSA Transparency Report - August 2024 - Pornhub Help
EV117 - [redacted]
EV165 - [redacted]
EVX27 - DSA Transparency report - August 2025 - Pornhub Help
EVX60 - PH DSA Transparency Report Feb 2026
AWI01 - Workshop Summary - Content Moderation
AWI05 - Workshop - Findings_16042026

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 2025 to 20 April 2026

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, and substantive testing of the electronic processes used to support this obligation.

This obligation was assessed based on the existence of the Transparency Report and the required information therein. As such, a level of reasonable assurance was obtained through self-evident 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:

Not applicable.

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
Positive with Comments
Per Article 15.1, the accuracy metrics are not broken down by each official language of the Member States to comply with part (c) of this obligation.
RECOMMENDATION: Consider enhancing the Transparency Report to include indicators of accuracy for content moderation broken down by each official language of the Member States.

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 enable 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; and
- 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 Auditor reviewed the most recent Transparency Report published by the Audited Provider in order to assess compliance with the additional reporting requirements applicable to providers of very large online platforms. The evidence reviewed indicates that the report includes information on the human resources dedicated to content moderation in respect of the service offered in the Union, including a breakdown by official language of the Member States. The report also includes information on the linguistic expertise of the persons carrying out those activities, together with information on the training and support provided to such staff. Further detail on training and support was also obtained during the subject matter expert interview held on 19 January 2026.

The Auditor further noted that the Transparency Report is published in English, which is an official language of a Member State. On that basis, the requirement that the report be published in at least one official language of the Member States was met.

However, the evidence reviewed indicates that the report does not fully include all information required under this obligation. While the report contains a section addressing indicators of accuracy for automated and manual means of content moderation, the information is not broken down by each official language of the Member States. The Auditor therefore identified a partial non-compliance in relation to the requirement to report indicators of accuracy and related information on a language-specific basis.

The Audited Provider has demonstrated compliance with this obligation, but necessary improvements were identified.

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

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

EV165 -
EVX27 - DSA Transparency report - August 2025 - Pornhub Help
EVX60 - PH DSA Transparency Report Feb 2026
AWI01 - Workshop Summary - Content Moderation

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 2025 to 20 April 2026

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, and substantive testing of the electronic processes used to support this obligation.

Following initial review, the Auditor 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.

The publicly available Transparency Reports were then assessed to validate that the stipulated information had been included throughout the Audited Period. Subsequently, reasonable assurance was obtained as to the compliance of the Audited Provider 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:

Not applicable.

SECTION D.1 - Audit conclusion for Obligation - Article 42.3 - Transparency Reporting Obligations

In addition to the information referred to in Articles 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
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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:

The Audited Provider's Transparency Report includes information on the average monthly recipients of the service for each Member State. The evidence reviewed indicates that this information is presented within the report and was also available in the supporting data file reviewed during the audit.

The audit confirmed that the report contains the required Member State-level information on average monthly recipients of the service, in addition to the information referred to in Article 24(2).

The Audited Provider has demonstrated 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;

EV70 - Art 24 - Aylo - DSA User Number Methodology
EV71 - EU DSA Transparency Report - August 2024 - Pornhub Help
EV165 - [redacted]
EVX27 - DSA Transparency report - August 2025 - Pornhub Help
EVX60 - PH DSA Transparency Report Feb 2026
AWI01 - Workshop Summary - Content Moderation

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 2025 to 20 April 2026

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, and substantive testing of the electronic processes used to support this obligation.

This obligation was assessed based on the existence of Transparency Report and the required information therein. As such, a level of reasonable assurance was obtained through self-evident 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:

Not applicable.

SECTION D.1 - Audit conclusion for Obligation - Article 42.4 - Transparency Reporting Obligations

Providers of very large online platforms or of very large online search engines shall transmit to the Digital Services Coordinator of establishment and the Commission, without undue delay upon completion, and make publicly` available at the latest three months after the receipt of each audit report pursuant to Article 37(4):

a. a report setting out the results of the risk assessment pursuant to Article 34;
b. the specific mitigation measures put in place pursuant to Article 35(1);
c. the audit report provided for in Article 37(4);
d. the audit implementation report provided for in Article 37(6);
e. where applicable, information about the consultations conducted by the provider in support of the risk assessments and design of the risk mitigation measures.

1. Audit Conclusion

Audit Conclusion
Positive
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 made publicly available the documents required under this obligation. The European Commission's DSA transparency page lists Pornhub's 2025 risk assessment report and its 2024/2025 audit report and audit implementation report, and explains that VLOPs must publish the risk assessment, mitigation information, audit report, audit implementation report, and any relevant consultation information no later than three months after receipt of the Audit Report.

The Auditor also reviewed evidence indicating that, where the Audit Report was not fully positive, the relevant documentation was transmitted to the Digital Services Coordinator of establishment and the Commission without undue delay. The reviewed materials indicate that this included the most recent audit report, the corresponding risk assessment, and the mitigation measures adopted pursuant to Articles 34 and 35.

Based on the evidence reviewed, the Auditor confirmed that the Audited Provider had both made the required documentation publicly available and transmitted the relevant materials to the competent authorities within the timeframe contemplated by this obligation.

The Audited Provider has demonstrated 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;

EV71 - EU DSA Transparency Report - August 2024 - Pornhub Help
EV165 - [redacted]
EVX27 - DSA Transparency report - August 2025 - Pornhub Help
EVX60 - PH DSA Transparency Report Feb 2026
AWI01 - Workshop Summary - Content Moderation

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 2025 to 20 April 2026

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, and substantive testing of the electronic processes used to support this obligation.

This obligation was assessed based on the existence of the Transparency Report and the required information therein. As such, a level of reasonable assurance was obtained through self-evident 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:

Not applicable.

SECTION D.1 - Audit conclusion for Obligation - Article 42.5 - Transparency Reporting Obligations

Where a provider of very large online platform or of very large online search engine considers that the publication of information pursuant to paragraph 4 might result in the disclosure of confidential information of that provider or of the recipients of the service, cause significant vulnerabilities for the security of its service, undermine public security or harm recipients, the provider may remove such information from the publicly available reports. In that case, the provider shall transmit the complete reports to the Digital Services Coordinator of establishment and the Commission, accompanied by a statement of the reasons for removing the information from the publicly available reports.

1. Audit Conclusion

Audit Conclusion
Positive
It is the Auditor's opinion that the Audited Provider meets all 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 enable 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; and
- 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 made publicly available the documents required under Article 42(4) without removing information on the basis of confidentiality, security, public security, or harm to recipients. Under Article 42(5), a provider may remove information from the public version of those reports only where publication would disclose confidential information, create significant security vulnerabilities, undermine public security, or harm recipients, and in such cases the complete reports must still be transmitted to the Digital

Services Coordinator of establishment and the Commission together with a statement of reasons for the removal.

The evidence reviewed indicates that the reports published by the Audited Provider were made available in full and that no redactions, omissions, or limitations pursuant to Article 42(5) were identified. The Auditor further verified that the documentation transmitted to the Digital Services Coordinator of establishment and to the Commission matched the versions made publicly available.

On that basis, the Auditor did not identify use of the Article 42(5) exception during the Audited Period and confirmed that the Audited Provider's public reporting was not limited by confidentiality-based removals.

The Audited Provider has demonstrated 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;

EV71 - EU DSA Transparency Report - August 2024 - Pornhub Help
EV165 - [redacted]
EVX27 - DSA Transparency report - August 2025 - Pornhub Help
EVX60 - PH DSA Transparency Report Feb 2026
AWI01 - Workshop Summary - Content Moderation

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 2025 to 20 April 2026

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, and substantive testing of the electronic processes used to support this obligation.

Although no instance has yet occurred that requires the application of this requirement, through an objective and investigative set of interviews and evidence, the Auditor achieved reasonable assurance that the process and likely avenues of workflow have been considered and prepared for, and that the Audited Provider 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
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:

Not applicable.

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). Further, the Audited Provider had collated a significant amount of relevant material in advance of the audit process, assisting initial discussions and discovery activity through their proactive transparency.

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. One unrelated audit matter has been completed for the Audited Provider, which was established and governed in isolation and conducted by a different continental team.

For clarity, the individuals on both teams are distinct by geography and operational unit, have not been in communication with one another, and have divergent operational and organisational structures up to the Global Head of Practice.

SECTION E

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 is not a signatory on the voluntary Codes of Conduct and therefore an assessment on these audit obligations is not required.
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:

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;

21 April 2025 to 20 April 2026

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

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

SECTION F

Third parties consulted

SECTION F - Third parties Consulted

No third parties were consulted during this Audit.

SECTION G

Additional Information

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.

Again, for clarity, all contextual information, including URLs, document names, and references, is provided verbatim using the Audited Provider's original titles.

1. EVIDENCE COLLECTED FROM PUBLIC AND/OR ONLINE SOURCES

ID	Document Title	URL	Date of Initial Review
EVX01	EU DSA	https://www.pornhub.com/eu_dsa	24/10/2025
EVX02	Terms Of Service _ Pornhub.com	https://www.pornhub.com/information/terms	24/10/2025
EVX03	ToS-bulgarian	https://www.pornhub.com/information/terms	29/10/2025
EVX04	Tos-croation	https://www.pornhub.com/information/terms	29/10/2025
EVX05	ToS-czech	https://www.pornhub.com/information/terms	29/10/2025
EVX06	ToS-danish	https://www.pornhub.com/information/terms	29/10/2025
EVX07	ToS-dutch	https://www.pornhub.com/information/terms	29/10/2025
EVX08	ToS-estonian	https://www.pornhub.com/information/terms	29/10/2025
EVX09	ToS-finnish	https://www.pornhub.com/information/terms	29/10/2025
EVX10	ToS-french	https://www.pornhub.com/information/terms	29/10/2025
EVX11	ToS-german	https://www.pornhub.com/information/terms	29/10/2025
EVX12	ToS-greek	https://www.pornhub.com/information/terms	29/10/2025
EVX13	ToS-hungarian	https://www.pornhub.com/information/terms	29/10/2025
EVX14	ToS-irish	https://www.pornhub.com/information/terms	29/10/2025
EVX15	ToS-italian	https://www.pornhub.com/information/terms	29/10/2025
EVX16	ToS-latvian	https://www.pornhub.com/information/terms	29/10/2025
EVX17	ToS-lithuanian	https://www.pornhub.com/information/terms	29/10/2025
EVX18	ToS-maltese	https://www.pornhub.com/information/terms	29/10/2025
EVX19	ToS-polish	https://www.pornhub.com/information/terms	29/10/2025
EVX20	ToS-portuguese	https://www.pornhub.com/information/terms	29/10/2025
EVX21	ToS-romainian	https://www.pornhub.com/information/terms	29/10/2025
EVX22	ToS-slovak	https://www.pornhub.com/information/terms	29/10/2025
EVX23	ToS-slovenian	https://www.pornhub.com/information/terms	29/10/2025
EVX24	ToS-spanish	https://www.pornhub.com/information/terms	29/10/2025
EVX25	ToS-swedish	https://www.pornhub.com/information/terms	29/10/2025
EVX26	Risk_Assessment_for_Pornhub_April_2025_1752958273	https://ei.phncdn.com/static/misc/legal/Risk_Assessment_for_Pornhub_April_2025_1752958273.pdf	24/10/2025
EVX27	DSA Transparency report - Aug 2025 - update 18Feb26	https://help.pornhub.com/hc/en-us/articles/46212884840979-DSA-Transparency-report-August-2025	08/04/2026
EVX28	2025 Transparency Report (First Half)	https://help.pornhub.com/hc/en-us/articles/46212878380435-DSA-Transparency-report-February-2025	24/10/2025

EVX29	Privacy Notice _ Pornhub.com.pdf	https://www.pornhub.com/information/privacy	24/10/2025
EVX30	Contact Us _ Pornhub Support		24/10/2025
EVX31	Audit_Implementation_Report_for_Pornhub_May_2025_1752958259	https://ei.phncdn.com/static/misc/legal/Audit_Implementation_Report_for_Pornhub_May_2025_1752958259.pdf	24/10/2025
EVX32	DSA Transparency report - August 2025 - UPDATED 10 NOVEMBER - Pornhub Help	https://help.pornhub.com/hc/en-us/articles/46212884840979-DSA-Transparency-report-August-2025	12/11/2025
EVX33	Policies and Related Guidelines - Pornhub Help	https://help.pornhub.com/hc/en-us/sections/4419836270483-Policies-and-Related-Guidelines	01/12/2025
EVX34	Content Removal Request For XXX Photos or Porn Videos _ Pornhub	https://www.pornhub.com/content-removal	01/12/2025
EVX35	Anonymous content removal	https://www.pornhub.com/anonymous-content-removal	01/12/2025
EVX36	Our Commitment to Trust and Safety - Pornhub Help	https://help.pornhub.com/hc/en-us/categories/4419836212499	01/12/2025
EVX37	Child Sexual Abuse Material Policy - Pornhub Help	https://help.pornhub.com/hc/en-us/articles/4419869793683-Child-Sexual-Abuse-Material-Policy	01/12/2025
EVX38	Non-Consensual Content Policy - Pornhub Help	https://help.pornhub.com/hc/en-us/articles/4419871787027-Non-Consensual-Content-Policy	01/12/2025
EVX39	Statements of Reasons - DSA Transparency Database November	https://transparency.dsa.ec.europa.eu/statement?s=&platform_id%5B%5D=92&platform_id-92=on&created_at_start=&created_at_end=	01/12/2025
EVX40	Sponsored Content - Pornhub Help	https://help.pornhub.com/hc/en-us/articles/25071002518163-Sponsored-Content	01/12/2025
EVX41	Rules & Regulations _ TrafficJunky	https://www.trafficjunky.com/rules-and-regulations	01/12/2025
EVX42	Terms of Use _ TrafficJunky	https://www.trafficjunky.com/terms-of-use	01/12/2025
EVX43	Privacy Notice _ TrafficJunky	https://www.trafficjunky.com/privacy-notice	01/12/2025
EVX44	Recommender System Guidelines	https://www.pornhub.com/information/recommender	01/12/2025
EVX45	Information_on_data_access_for_researchers_1761749815.pdf	https://ei.phncdn.com/static/misc/legal/Information_on_data_access_for_researchers_1761749815.pdf	01/12/2025
EVX46	Statements of Reasons - DSA Transparency Database December	https://transparency.dsa.ec.europa.eu/statement?s=&platform_id%5B%5D=92&platform_id-92=on&created_at_start=&created_at_end=	01/12/2025
EVX47	*Empty record*		
EVX48	*Empty record*		
EVX49	1_report_identification	https://help.pornhub.com/hc/en-us/articles/49455391263891-DAS-Transparency-Report-February-2026	02/03/2026

EVX50	2_categories_names	https://help.pornhub.com/hc/en-us/articles/49455391263891-DAS-Transparency-Report-February-2026	02/03/2026
EVX51	3_member_states_orders	https://help.pornhub.com/hc/en-us/articles/49455391263891-DAS-Transparency-Report-February-2026	02/03/2026
EVX52	4_notices	https://help.pornhub.com/hc/en-us/articles/49455391263891-DAS-Transparency-Report-February-2026	02/03/2026
EVX53	5_own_initiative_illegal	https://help.pornhub.com/hc/en-us/articles/49455391263891-DAS-Transparency-Report-February-2026	02/03/2026
EVX54	6_own_initiative_TC	https://help.pornhub.com/hc/en-us/articles/49455391263891-DAS-Transparency-Report-February-2026	02/03/2026
EVX55	7_appeals_and_recidivism	https://help.pornhub.com/hc/en-us/articles/49455391263891-DAS-Transparency-Report-February-2026	02/03/2026
EVX56	8_automated_means	https://help.pornhub.com/hc/en-us/articles/49455391263891-DAS-Transparency-Report-February-2026	02/03/2026
EVX57	9_human_resources	https://help.pornhub.com/hc/en-us/articles/49455391263891-DAS-Transparency-Report-February-2026	02/03/2026
EVX58	10_AMAR	https://help.pornhub.com/hc/en-us/articles/49455391263891-DAS-Transparency-Report-February-2026	02/03/2026
EVX59	11_qualitative	https://help.pornhub.com/hc/en-us/articles/49455391263891-DAS-Transparency-Report-February-2026	02/03/2026
EVX60	PH DSA Transparency Report Feb 2026	https://help.pornhub.com/hc/en-us/articles/49455391263891-DSA-Transparency-Report-February-2026	02/03/2026
EVX61	*Empty record*		
EVX62	*Empty record*		
EVX63	*Empty record*		
EVX64	*Empty record*		
EVX65	*Empty record*		
EVX66	*Empty record*		
EVX67	*Empty record*		
EVX68	*Empty record*		
EVX69	*Empty record*		
EVX70	*Empty record*		
EVX71	*Empty record*		
EVX72	*Empty record*		
EVX73	*Empty record*		
EVX74	*Empty record*		
EVX75	*Empty record*		
EVX76	*Empty record*		
EVX77	*Empty record*		

EVX78	*Empty record*		
EVX79	*Empty record*		
EVX80	*Empty record*		
EVX81	*Empty record*		
EVX82	*Empty record*		
EVX83	*Empty record*		
EVX84	Terms Of Service _ Pornhub.com - Updated Jan 31 2026	https://www.pornhub.com/information	03/10/2026
EVX85	DSA DB - Porhnhub ToS - Aug 21 2025	https://code.europa.eu/dsa/terms-and-conditions-database/vlops-and-vloses/vlop-vlose-versions/-/commit/c0b405bcce4a51715694f743c575d51b9db4dc0f	03/10/2026
EVX86	DSA DB - Porhnhub ToS - Jan 31 2026	https://code.europa.eu/dsa/terms-and-conditions-database/vlops-and-vloses/vlop-vlose-versions/-/commit/eef83df89afb1c65a25d7e2614354d092c7d9acd	03/10/2026
EVX87	Audit_Report_for_Pornhub_April_2025_1753199885.pdf	https://ei.phncdn.com/static/misc/legal/Audit_Report_for_Pornhub_April_2025_1753199885.pdf	09/04/2026
EVX88	*Empty record*		
EVX89	Ad Repository _ TrafficJunky	https://www.trafficjunky.com/ad-repository-access	4/16/2026
EVX90	Ad Repository API_ TrafficJunky	https://www.trafficjunky.com/assets/pdf/vlop/tj_ad_repository_private_api_v1.1.0.pdf	4/16/2026

2. EVIDENCE COLLECTED FROM THE AUDITED PROVIDER

ID	Document Title	Date of Initial Review	Format
EV01	[redacted]	20/11/2025	pdf
EV02	[redacted]	20/11/2025	png
EV03	[redacted]	20/11/2025	docx
EV04	[redacted]	20/11/2025	png
EV05	Art 16 - Example - CRR emails	20/11/2025	pdf
EV06	[redacted]	20/11/2025	png
EV07	[redacted]	20/11/2025	pdf
EV08	CRR form - part 1	28/11/2025	jpg
EV09	CRR form - part 2	28/11/2025	jpg
EV10	Flagging Copyright Option	20/11/2025	jpg
EV11	Flagging Hateful or Inflammatory Part 1	20/11/2025	jpg
EV12	Flagging Hateful or Inflammatory Part 2	20/11/2025	jpg
EV13	Flagging Infringes Option	20/11/2025	jpg
EV14	Flagging Otherwise Innapropriate or Objectionable Part 1	20/11/2025	jpg
EV15	Flagging Otherwise Innapropriate or Objectionable Part 2	20/11/2025	jpg
EV16	Flagging Potentially Featues a Minor Option Step 2 - Not first hand knowledge	20/11/2025	jpg
EV17	Flagging Potentially Featues a Minor Option Step 2	20/11/2025	jpg
EV18	Flagging Potentially Featues a Minor Option	20/11/2025	jpg
EV19	Flagging Spam or Misleading Part 1	20/11/2025	jpg
EV20	Flagging Spam or Misleading Part 2	20/11/2025	jpg
EV21	Flagging Violent or Harmful Acts Part 1	20/11/2025	jpg
EV22	Flagging Violent or Harmful Acts Part 2	20/11/2025	jpg
EV23	Flagging Part 1	20/11/2025	jpg
EV24	Flagging Part 2	20/11/2025	jpg
EV25	Info for Flagging Options	20/11/2025	docx
EV26	[redacted]photo_removed	20/11/2025	png
EV27	[redacted]album_removed	20/11/2025	png
EV28	[redacted]video_removed	20/11/2025	png
EV29	[redacted]hoto_album_removed	20/11/2025	png
EV30	[redacted]_account_disabled	20/11/2025	png
EV31	[redacted]_content_removed	20/11/2025	png
EV32	[redacted]_video_removed	20/11/2025	png
EV33	[redacted]_video_removed	20/11/2025	png
EV34	[redacted]_avatar_photo_removed	20/11/2025	png
EV35	[redacted]_cover_photo_removed	20/11/2025	png
EV36	[redacted]_content_removed	20/11/2025	png
EV37	[redacted]_cover_photo_removed	20/11/2025	png
EV38	[redacted]_avatar_removed	20/11/2025	png
EV39	[redacted]_account_disabled	20/11/2025	png
EV40	[redacted]_account_disabled	20/11/2025	png
EV41	[redacted]_video_removed	20/11/2025	png
EV42	[redacted]_album_removed	20/11/2025	png
EV43	[redacted]_photo_removed	20/11/2025	png
EV44	[redacted]_avatar_photo_removed	20/11/2025	png

EV45	[redacted]_cover_photo_removed	20/11/2025	png
EV46	[redacted]_album_removed	20/11/2025	png
EV47	[redacted]_account_removed	20/11/2025	png
EV48	[redacted]_video_removed	20/11/2025	png
EV49	[redacted]_video_removed	20/11/2025	png
EV50	[redacted]	20/11/2025	pdf
EV51	[redacted]	20/11/2025	pdf
EV52	Ticket example - new OOC wording_Redacted	20/11/2025	pdf
EV53	[redacted]	20/11/2025	pdf
EV54	[redacted]	20/11/2025	pdf
EV55	[redacted]	20/11/2025	png
EV56	NCC Acts Report Example 5	20/11/2025	xlsx
EV57	email to authorities_example user 1	20/11/2025	pdf
EV58	NCC Acts Report_example user 1	20/11/2025	xlsx
EV59	Email to authorities-Example 2	20/11/2025	pdf
EV60	NCC Acts Report Example 2	20/11/2025	xlsx
EV61	Email to authorities-example 3	20/11/2025	pdf
EV62	NCC Acts Report _ example 3	20/11/2025	xlsx
EV63	email to authorities-example 4	20/11/2025	pdf
EV64	NCC Acts Report Template_example 4	20/11/2025	xlsx
EV65	2024_NCC Acts - Report Tracker	20/11/2025	xlsx
EV66	2025_NCC Acts - Report Tracker	20/11/2025	xlsx
EV67	[redacted]	20/11/2025	docx
EV68	Art 18 - LE Interactions	20/11/2025	xlsx
EV69	Art 18 - NCC Acts Reporting	20/11/2025	docx
EV70	Art 24 - Aylo - DSA User Number Methodology	20/11/2025	docx
EV71	EU DSA Transparency Report - August 2024 - Pornhub Help	20/11/2025	url
EV72	[redacted]	20/11/2025	docx
EV73	[redacted]	20/11/2025	png
EV74	[redacted]	20/11/2025	pdf
EV75	[redacted]	20/11/2025	docx
EV76	[redacted]	20/11/2025	pptx
EV77	[redacted]	20/11/2025	docx
EV78	[redacted]	20/11/2025	docx
EV79	[redacted]	20/11/2025	docx
EV80	[redacted]	20/11/2025	docx
EV81	[redacted]	20/11/2025	docx
EV82	[redacted]	20/11/2025	docx
EV83	[redacted]	20/11/2025	docx
EV84	[redacted]	20/11/2025	docx
EV85	[redacted]	20/11/2025	docx
EV86	[redacted]	20/11/2025	pdf
EV87	[redacted]	20/11/2025	docx
EV88	[redacted]	20/11/2025	docx
EV89	[redacted]	20/11/2025	png
EV90	[redacted]	20/11/2025	pptx
EV91	[redacted]	20/11/2025	pdf
EV92	[redacted]	20/11/2025	pdf

EV93	[redacted]	20/11/2025	pptx
EV94	[redacted]	25/11/2025	pdf
EV95	[redacted]	25/11/2025	pdf
EV96	[redacted]	25/11/2025	pdf
EV97	02.10.2025 -DSA Audit Implementation Report - email communication	25/11/2025	pdf
EV98	Audit implementation report - Execution of Measures Plan - Attendance report	25/11/2025	csv
EV99	Execution of measures Plan - Audit implementation report as of 03.10.2025	25/11/2025	pdf
EV100	Execution of measures Plan - Audit implementation report	25/11/2025	xlsx
EV101	RE DSA Audit Implementation Report - Measures Plan - Measures and Protection Against Misuse	25/11/2025	msg
EV102	RE DSA Audit Implementation Report - Measures Plan - Point of Contact and Action Mechanism	25/11/2025	msg
EV103	Re_ DSA Audit Implementation Report - Measures Plan - Transparency Reporting Obligation	25/11/2025	pdf
EV104	Article 40 - EC confirm point of contact	28/11/2025	png
EV105	Article 40 - EC confirm portal functionality	28/11/2025	png
EV106	Art 18 - Legislation tracking email	28/11/2025	png
EV107	EU_ Org Chart December 2025	01/12/2025	pdf
EV108	Trust & Safety Org Chart December 2025 10	01/12/2025	pdf
EV109	Trust & Safety Org Chart November 2025	01/12/2025	pdf
EV110	Out-of-Court Dispute Resolution Policy	01/12/2025	pdf
EV111	Screenshot of internal system for preservation of risk assessments	01/12/2025	pdf
EV112	[redacted]	03/12/2025	pdf
EV113	Risk_Assessment_for_Pornhub_April_2025_[redacted]	03/12/2025	pdf
EV114	[redacted]	03/12/2025	pdf
EV115	[redacted]	03/12/2025	pdf
EV116	[redacted]	03/12/2025	png
EV117	[redacted]	03/12/2025	pdf
EV118	[redacted]	03/12/2025	png
EV119	[redacted]	03/12/2025	docx
EV120	Art 18 - Screenshot of internal law tracker 1	03/12/2025	png
EV121	Art 18 - Screenshot of internal law tracker 2 - Changelog	03/12/2025	png
EV122	Art 18 - Screenshot of internal law tracker 3	03/12/2025	png
EV123	Art 22 - Trusted Flagger process	03/12/2025	docx
EV124	[redacted]	03/12/2025	png
EV125	[redacted]	03/12/2025	docx
EV126	[redacted]	03/12/2025	pdf
EV127	[redacted]	03/12/2025	pdf
EV128	[redacted]	03/12/2025	pdf
EV129	[redacted]	03/12/2025	pdf
EV130	[redacted]	03/12/2025	pptx
EV131	[redacted] - December 2024	03/12/2025	pdf
EV132	[redacted]	03/12/2025	pdf

EV133	[redacted]	03/12/2025	pdf
EV134	[redacted]	03/12/2025	pdf
EV135	[redacted]	03/12/2025	png
EV136	[redacted] - Resolution - Absence of voting rights on DSA Matters	03/12/2025	pdf
EV137	[redacted] - Resolution - DSA Delegate powers	03/12/2025	pdf
EV138	First_Amendment_to_the_Charter	03/12/2025	pdf
EV139	Notification of Conflict-of-Interest Procedure to the board of Directors of Aylo Freesites Ltd - DSA Compliance Function Article 41	03/12/2025	pdf
EV140	[redacted]	03/12/2025	docx
EV141	[redacted]t	03/12/2025	docx
EV142	[redacted]	03/12/2025	docx
EV143	[redacted]	03/12/2025	docx
EV144	[redacted]	03/12/2025	docx
EV145	[redacted]	03/12/2025	docx
EV146	[redacted]	03/12/2025	docx
EV147	[redacted]	05/12/2025	png
EV148	[redacted]	05/12/2025	png
EV149	[redacted]	05/12/2025	png
EV150	[redacted]	05/12/2025	png
EV151	[redacted]	05/12/2025	png
EV152	[redacted]	05/12/2025	pdf
EV153	[redacted]	05/12/2025	pdf
EV154	[redacted]	05/12/2025	pdf
EV155	[redacted]	05/12/2025	pdf
EV156	[redacted]	05/12/2025	pdf
EV157	[redacted]	05/12/2025	pdf
EV158	[redacted]	05/12/2025	pdf
EV159	[redacted]	05/12/2025	pdf
EV160	[redacted]	05/12/2025	pdf
EV161	Evidence of site-based AV failures to protect minors - UK	05/12/2025	pptx
EV162	[redacted]	08/12/2025	png
EV163	[redacted]	08/12/2025	png
EV164	[redacted]	05/12/2025	png
EV165	[redacted]	05/12/2025	xlsx
EV166	Resol and DSA Compliance Charter	18/12/2025	pdf
EV167	[redacted]	18/12/2025	pdf
EV168	Example 1 Art 20 Account Holder CRR (1 of 2)	21/01/2026	pdf
EV169	Example 1 Art 20 Account Holder CRR (2 of 2)	21/01/2026	pdf
EV170	Example 1 Art 20 Reporting Party CRR	21/01/2026	pdf
EV171	Example 2 Art 20 Account Holder CRR	21/01/2026	pdf
EV172	Example 2 Art 20 Reporting Party CRR	21/01/2026	pdf
EV173	Example 3 Art 20 Account Holder CRR	21/01/2026	pdf
EV174	Example 3 Art 20 Reporting Party CRR	21/01/2026	pdf
EV175	Example 4 Art 20 Account Holder CRR	21/01/2026	pdf
EV176	Example 4 Art 20 Reporting Party CRR	21/01/2026	pdf

EV177	[redacted]	30/01/2026	docx
EV178	[redacted]	30/01/2026	docx
EV179	[redacted]	30/01/2026	pdf
EV180	DSA Audit - Articles 17 & 20 Examples	02/02/2026	docx
EV181	DSA Audit - Article 23 Example	02/02/2026	docx
EV182	Accounts Reported to law enforcementf	02/02/2026	pdf
EV183	[redacted] - Content Removal Request	10/02/2026	pdf
EV184	[redacted] - Content Removal Request	10/02/2026	pdf
EV185	[redacted] - Content Removal Request	10/02/2026	pdf
EV186	[redacted] - Trusted Flagger Content Removal Request	10/02/2026	pdf
EV187	[redacted] - Trusted Flagger Content Removal Request	10/02/2026	pdf
EV188	[redacted] - Trusted Flagger Content Removal Request	10/02/2026	pdf
EV189	[redacted] Example - DSA Article 23	10/02/2026	pdf
EV190	Article 14.2 Example	24/02/2026	pdf
EV191	Article 24, Example	24/02/2026	pdf
EV192	Evidence of content indicating commercial communications	09/03/2026	pdf
EV193	unvetted researcher request communication - [redacted]	11/03/2026	pdf
EV194	unvetted researcher request communication - [redacted]	11/03/2026	pdf
EV195	[redacted]	18/03/2026	docx
EV196	[redacted]	19/03/2026	docx
EV197	[redacted]	26/03/2026	pdf
EV198	[redacted]	19/03/2026	png
EV199	[redacted]	26/03/2026	pdf
EV200	unvetted researcher request communication - [redacted]	19/03/2026	pdf
EV201	unvetted researcher request communication [redacted]	16/04/2026	pdf
EV202	unvetted researcher request communication - [redacted]	16/04/2026	pdf
EV203	unvetted researcher request communication - [redacted]	16/04/2026	pdf
EV204	[redacted] October 2025	20/04/2026	pdf

3. EVIDENCE COLLECTED FROM SUBJECT MATTER INTERVIEWS (PRIMARY TOPICS)

The table below consolidates documentary outputs derived from the minutes and notes of audit workshops, presenting them in a structured reference format. Each entry is assigned a unique identifier and corresponds to a specific workshop summary or findings document, with titles reflecting the primary thematic focus such as content moderation, advertising, data access, and compliance.

Collectively, the table provides an audit trail linking workshop discussions to documented outputs and their associated subject matter, enabling traceability and supporting subsequent analysis within the report.

ID	Document Title	Articles	Date Held
AWI01	AWI01 - Workshop Summary - Content Moderation	15-25, 36 & 42	12/01/26, 19/01/26
AWI02	AWI02 - Workshop Summary - Advertising	26, 27, & 39	15/12/25
AWI03	AWI03 - Workshop Summary - Data Access	40	17/12/25, 18/12/25
AWI04	AWI04 - Workshop Summary - Compliance	41	17/12/25, 18/12/25
AWI05	AWI05 - Workshop - Findings_16042026	16, 23, 24, 25, 26, 27, 28, 34, 35, 38, 39, 42	16/04/26

INDIVIDUAL EVIDENCE REQUESTS

A significant amount of compiled information was considered and multiple requests for information or evidence were made to support required activity. These are not listed in detail, but the 269 documents and artefacts used to inform or demonstrate evidence of compliant/non-compliant behaviour above are recorded as artefacts EV01-EV204 and EVX01-EVX90 inclusive (Note: some entries were not relevant or included in the final report and have been removed, but the reference index remains for integrity purposes).

TESTING ARTEFACTS

23 separate testing artefacts were filed as a direct output from substantive testing activity. These are not listed in detail but are archived as artefacts of the audit and recorded as AET01 - AET23.

ANNEXES

ANNEX A - Statement of Work

[redacted]

[redacted]

[redacted]

[redacted]

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
[redacted]	[redacted]	[redacted]

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.	[redacted]	[redacted]
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	• 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): ○ 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.) ○ Provision of stakeholders as requested, such that information requests can be serviced efficiently.

Item	Requirement	Detail
		○ Transparent access to data, code or other necessary technology information as may be needed to execute a compliance assessment or review.
16.	Variations	***Confidential***

D: Fees and Payment

Item	**Requirement**	**Detail**
17.	FTI billing methodology	***Confidential***
18.	FTI Fees (excluding VAT, Administrative Costs and Expenses)	***Confidential***
19.	Expenses	***Confidential***
20.	Administrative Costs	***Confidential***
21.	Payment Period	***Confidential***
22.	Invoicing frequency	***Confidential***
23.	Late Payment Interest	***Confidential***
24.	FTI annual fee increases	***Confidential***

[redacted]

[redacted]

ANNEX B - Definitions

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.
Consumer	Any natural person who is acting for purposes which are outside his or her trade, business, craft, or profession.
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.
Digital Services Coordinator of destination	The Digital Services Coordinator of a Member State where the intermediary 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.
Distance contract	'Distance contract' as defined in Article 2, point (7), of Directive 2011/83/EU.
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.
Information society service	A 'service' as defined in Article 1(1), point (b), of Directive (EU) 2015/1535.
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.

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 with disabilities' as referred to in Article 3, point (1), of Directive (EU) 2019/882 of the European Parliament and of the Council.
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.
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 Audited Provider of intermediary services and the recipients of the service.
To offer services in the Union	Enabling natural or legal persons in one or more Member States to use the services of a provider of intermediary services that has a substantial connection to the Union.
Trader	Any natural person, or any legal person irrespective of whether it is privately or publicly owned, who is acting, including through any person acting in his or her name or on his or her behalf, for purposes relating to his or her trade, business, craft or profession.
Turnover	The amount derived by an undertaking within the meaning of Article 5(1) of Council Regulation (EC) No 139/2004.

Further, FTI references the following evidence mediums to form the basis of our conclusions throughout the report:

Term	Definition
Public information pertinent to each element and obligation as it was audited.	Evidence that was collected from publicly accessible sources, such as pages on the Audited Provider's website or other authoritative domains. These are indicated through 'EVX' references throughout the report, designating Evidence (External).
Specific written attestation in the form of free text.	This term is used to designate relevant information provided in and taken from written explanations, information or other specifically submitted statements.
Specific written attestation in the form of question-and-answer responses.	This term is used to designate relevant information provided in and taken from written responses to formal information requests.
Specific existing internal documentation supporting compliance.	This term is used to designate relevant information provided in and taken from formal the Audited Provider's internal policies or processes relevant to the audited requirements. These are indicated through 'EVX' references throughout the report, designating Evidence.
Substantive testing independent of the Audited Provider.	This term is used to designate substantive testing without the support or involvement of the Audited Provider, to validate Auditor understanding, performance and/or conclusions. These are indicated through 'EVX' references throughout the report, designating Evidence.
Substantive testing conducted with the Audited Provider.	This term is used to designate substantive testing with the support and/or involvement of the Audited Provider, to validate Auditor understanding, performance and/or conclusions. These are indicated through 'EVX' references throughout the report, designating Evidence.
Verbal attestation in the form of subject matter expert interviews.	This term is used to designate relevant information provided in and taken from interviews with the Audited Provider's subject matter experts, designed to enable the discovery, enhancement, understanding and context of information relevant to the audited requirements. These are indicated through 'AWI' references throughout the report, designating Audit Workshops and Interviews.