

# AUDIT IMPLEMENTATION REPORT

referred to in Article 37(6) of the Regulation (EU) 2022/2065 Digital Services Act (DSA)  
and set out in Annex II of the European Commission Delegated Regulation (EU)  
2024/436 supplementing the DSA  
adopted for [XNXX.COM](#)

DECEMBER 2025

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# 1. Introduction

This Audit Implementation Report (“report”) was prepared by NKL Associates s.r.o. (“NKL”, or “we”), the provider of online platform XNXX.com. On 10 July 2024, the European Commission designated XNXX.com as a Very Large Online Platform (“VLOP”) under Article 33 of the Regulation (EU) 2022/2065 of the European Parliament and of the Council of 19 October 2022 on a Single Market For Digital Services and amending Directive 2000/31/EC (Digital Services Act), (“DSA”). This designation triggered enhanced compliance obligations for NKL as a provider of a VLOP, effective from 13 November 2024. In accordance with Article 37(1) of the DSA, NKL was subject to Independent Audit to assess compliance with the obligations set out in Chapter III and any commitments undertaken pursuant to the codes of conduct referred to in Articles 45 and 46 and the crisis protocols referred to in Article 48 of the DSA, covering the audit period from 13 November 2024 to 13 November 2025.

The purpose of this report is to document the measures implemented or to be implemented by NKL in response to the operational recommendations set out in the Independent Audit Report on XNXX.com issued on 13 November 2025 under Article 37(4) of the DSA (“Independent Audit Report”). Where recommendations have not been acknowledged, this report sets out the justification for such decisions and describes any alternative measures taken.

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

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

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

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

DSA (Digital Services Act)	Regulation (EU) 2022/2065 of the European Parliament and of the Council of 19 October 2022 on a Single Market for Digital Services and amending Directive 2000/31/EC.
VLOP (Very Large Online Platform)	An online platform which has a number of average monthly active recipients of the service in the European Union equal to or higher than 45 million and is designated as such by the European Commission in accordance with Article 33 of the DSA.
Audit Implementation Report	A report setting necessary measures to implement operational recommendations addressed in the Independent Audit Report issued under Article 37(6) of the DSA.
Independent Audit Report	Independent auditor’s assessment of the provider’s compliance with the obligations set out in Chapter III of the DSA and any commitments undertaken pursuant to the codes of conduct referred to in Articles 45 and 46 and the crisis protocols referred to in Article 48 of the DSA issued under Article 37 of the DSA.
Operational Recommendation	Recommendation on specific measures to achieve compliance included in the Independent Audit Report.

Additional definitions are provided within relevant sections of this report where necessary for clarity.

## 2. Audit Implementation Report

SECTION A: General Information	
<b>1. Audited provider</b>	
NKL Associates s.r.o.	
<b>2. Address of the audited provider:</b>	
Krákovská 1366/25, Praha 1, 110 00, Czech Republic	
<b>3. Audit report on which this implementation report is based:</b>	
Independent Audit Report on XNXX.com, Independent practitioner's assurance report concerning Regulation (EU) 2022/2065, the Digital Services Act (DSA)	
<b>Date of adoption of the audit report:</b>	13 November 2025
<b>Reference to the audit report (for example an URL):</b>	Please refer to <i>Annex-1_Independent Audit Report on XNXX.com</i> (to be published pursuant to Article 42(4) DSA)
<b>4. Information on the underlying audit and the involved parties (refer to sections A and B of the audit report of reference):</b>	
<b>Audited service:</b>	XNXX.com
<b>Audited provider:</b>	NKL Associates s.r.o.
<b>Point of contact of the audited provider:</b>	<a href="https://info.xnxx.com/authority-contact">https://info.xnxx.com/authority-contact</a> (web form)
<b>Auditing organisation:</b>	CERTICOM s.r.o.
<b>Information about the auditing team of the auditing organisation:</b>	Ing. Marián Kolembus (lead auditor)
<b>References to any auditing standards applied in the audit, as applicable:</b>	ISAE 3000 (Revised) – International Standard on Assurance Engagements Commission Delegated Regulation (EU) 2023/6807 – specific DSA audit methodology ISO 19011:2018 – Guidelines for auditing management systems (used for sampling and interview technique)
<b>References to any quality management standards the auditing organization adheres to, as applicable:</b>	ISO /IEC 17021-1:2015 – Conformity assessment – Requirements for bodies providing audit and certification of management systems (accredited by SNAS – Slovak National Accreditation Service) Internal quality management system aligned to ISO 9001:2015, monitored through annual management reviews and SNAS surveillance audits.
<b>Period covered:</b>	13 November 2024 – 13 November 2025
For full information on the underlying audit and the involved parties, please refer to <i>Appendix 3 – Template for the Audit Report Referred to in Article 6 of Delegated Act</i> , Section A and Section B, of the referred Independent Audit Report on XNXX.com.	
<b>5. Does the audit implementation report refer to an audit report on compliance with all the obligations and commitments pursuant to Article 37(1) of Regulation (EU) 2022/2065 applicable to the audited provider?</b>	
Yes, with the exception of those obligations listed in <i>Appendix 2 – Details on Obligations Outside the Scope of the Audit Assessment</i> of the referred Independent Audit Report on XNXX.com.	
<b>6. Where applicable, references to other audit reports resulting from audits pursuant to Article 37 of Regulation (EU) 2022/2065 that the audited provider is or will be subject to concerning the audited period:</b>	
N/A	

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

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

**Auditor's conclusion:**

In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. However, there is an opportunity to improve transparency around response handling and language accessibility.

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

**1. Measures to implement the operational recommendation**

We acknowledge the auditor's recommendations and will increase transparency around message handling and language accessibility for recipient communications.

**1.1. Planned measure(s):**

a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	(i) Publish clear user-facing information describing how recipient messages are handled, including key workflow stages (e.g., receipt, triage, assignment) and an indicative response timeline or service target, where feasible. (ii) Add an explicit statement on all relevant recipient contact pages specifying the supported languages for communication, aligned with authority-facing disclosures.
b) Timing for implementation:	The measure is scheduled for implementation by 30 June 2026.

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

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

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

N/A

**2. Reasons for not implementing the recommendation, if applicable**

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

**Section B.2 Recommendation for obligation Article 14(4)****Auditor's conclusion:**

In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. The provider's moderation and enforcement framework is effective, transparent, and rights-respecting, with only minor opportunities for improvement relating to formal documentation.

**Auditor's recommendations on specific measures:** Finalize and implement the Content Moderation Guideline to consolidate all moderation procedures into a single approved internal standard.

**1. Measures to implement the operational recommendation**

We acknowledge the auditor's recommendation and will finalise and implement a Content Moderation Guideline that consolidates all moderation procedures into a single approved internal standard.

**1.1. Planned measure(s):**

a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	Finalization and internal adoption of Content Moderation Guideline that will consolidate all moderation procedures into a single approved internal standard.
b) Timing for implementation:	The measure is scheduled for implementation by 30 June 2026.

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

a) Description of the measures:	A draft Content Moderation Guideline has already been prepared. Since the audit period ended, work has focused on refining the draft, aligning it with current operational practice, and incorporating any gaps identified by the auditor. The Content Moderation Guideline is not yet finalised or formally approved, and therefore not yet implemented as a binding internal standard. The remaining steps concern completion of revisions, completion of internal reviews, and formal approval prior to rollout.
b) Time when the measure(s) were implemented or are planned to be implemented:	The measure is planned for completion by 30 June 2026.
c) Result (include references to external resources, for example links to websites, as applicable):	No final results are available yet, as the Content Moderation Guideline is still in draft form and has not been approved or implemented.
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	Finalising and approving the existing draft Content Moderation Guideline will directly address the auditor's recommendation by consolidating all moderation procedures into a single, formally adopted internal standard. This will close the minor documentation improvement opportunity noted by the auditor.

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

N/A

**2. Reasons for not implementing the recommendation, if applicable**

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

**Section B.3 Recommendation for obligation Article 15**

**Auditor’s conclusion:**

The provider has established a biannual reporting cycle, which demonstrates proactive engagement with regulatory obligations. The reports provide detailed disclosures in line with Article 15 requirements. However, despite this progress, several deficiencies remain (i) While the reports are made publicly available in downloadable PDF format, they are not published in structured machine-readable formats (such as XML or JSON); (ii) The reports detail content moderation actions, but do not clarify whether these actions were grounded in national/EU law or the provider’s TOS; (iii) The reports refer to the existence of human moderators but do not provide sufficient detail on moderator training programs, oversight mechanisms, or quality assurance processes. This limits the ability of stakeholders to assess the robustness and fairness of the provider’s content governance systems.

**Auditor’s recommendations on specific measures:** (i) Publish transparency reports in structured machine-readable formats: Reports should be made available not only in PDF, but also in machine-readable formats such as XML or JSON, consistent with anticipated Commission Implementing Regulation (EU) 2024/2835, which mandates the use of standardised templates and formats. This will facilitate data interoperability, enable third-party analysis, and increase transparency for regulators and the public; (ii) Distinguish legal vs. policy-based enforcement actions: All content moderation actions, including those following user notices, should specify whether they were taken based on national or EU law, or the provider’s TOSs; (iii) Provide more detailed information on moderator training and oversight: Include a qualitative and, where possible, quantitative overview of (i) training modules, (ii) decision-making criteria for human moderators, (iii) escalation channels (iv) mechanisms for quality assurance and consistency.

**1. Measures to implement the operational recommendation**

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

**1.1. Planned measure(s):**

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

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

a) Description of the measures:	We have started working on the implementation of reporting templates in accordance with Commission Implementing Regulation (EU) 2024/2835 of 4 November 2024 laying down templates concerning the transparency reporting obligations of providers of intermediary services and of providers of online platforms under Regulation (EU) 2022/2065. Currently, categorization and technical preparations are underway. Adoption of the template will cover above-described auditor’s recommendations.
b) Time when the measure(s) were implemented or are planned to be implemented:	The measure is scheduled for full implementation prior to 28 February 2026, mirroring the timeframe for the first harmonised transparency report that will cover the period from 1 July to 31 December 2025 and will be published by 28 February 2026.
c) Result (include references to external resources, for example links to websites, as applicable):	No final results are available yet.
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	The implementation of the Commission's standardised transparency reporting templates directly addresses the auditor’s recommendations by embedding all required disclosure elements into a unified, structured format. Once fully adopted, this framework will enhance consistency, improve auditability, and ensure alignment with Article 15 DSA and its accompanying implementing regulation.

<b>1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:</b>	
N/A	
<b>2. Reasons for not implementing the recommendation, if applicable</b>	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
<b>Section B.4 Recommendation for obligation Article 16(5)</b>	
<b>Auditor's conclusion:</b>	
In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. The systems for communicating moderation decisions, providing redress information, and documenting restriction actions are robust and fully functional for the core reporting mechanisms. The absence of decision feedback for reports on comments and pictures constitutes a limited shortfall; however, given the existence of traceable internal documentation and the ongoing remediation efforts planned for completion by the end of the year, this does not amount to material non-compliance. The provider is encouraged to implement the planned improvements.	
<b>Auditor's recommendations on specific measures:</b> Extend the decision-notification functionality to the comment and picture reporting mechanisms so that users who submit these notices receive an email detailing the outcome and providing information about available redress or appeals.	
<b>1. Measures to implement the operational recommendation</b>	
We acknowledge the auditor's recommendation and will extend the decision-notification functionality to the comment and picture reporting mechanisms.	
<b>1.1. Planned measure(s):</b>	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	(i) Alignment of reporting/notice processes concerning comments and pictures, with the <i>abuse reporting form</i> workflow (so that reporter can track the status of their notice/report and is provided with all information regarding the outcome when reporting via the specific reporting channels for comments and pictures). (ii) Include information in the Content Moderation Guideline accordingly.
b) Timing for implementation:	The measures are scheduled for implementation by 28 February 2026 (point i) and 30 June 2026 (point ii).
<b>1.2. Measures taken since the end of the period on which the audit report is based</b>	
a) Description of the measures:	Following identification of the issue in October 2025, the technical remediation work was initiated. The underlying technical issues have been addressed since that time, and the extended decision-notification functionality is under implementation. While the solution is not fully rolled out yet, work is progressing in line with the agreed project plan and deadlines.
b) Time when the measure(s) were implemented or are planned to be implemented:	Implementation is ongoing, with completion planned by 28 February 2026.
c) Result (include references to external resources, for example links to websites, as applicable):	Final results are not available yet, as the implementation and rollout are still in progress.

d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	The planned alignment of comment and picture reporting channels with the abuse reporting form workflow directly addresses the auditor’s recommendation by ensuring that all reporters receive consistent decision feedback and redress information. Once deployment is completed, users submitting notices through these channels will be notified of outcomes via email and will have access to relevant appeal or redress mechanisms, bringing the reporting system into full compliance.
<b>1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:</b>	
N/A	
<b>2. Reasons for not implementing the recommendation, if applicable</b>	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
<b>Section B.5 Recommendation for obligation Article 17(1), 17(2)</b>	
<b>Auditor’s conclusion:</b>	
In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. However, the audit noted procedural inconsistency in the way statements of reasons are generated for images and comments. While affected users receive acknowledgment and decision notifications, these communications are not issued through the same structured statement-of-reasons template or tracked in the unified moderation ticketing system used for video content. The difference does not constitute material non-compliance but represents a gap in uniformity and user experience across content types.	
<b>Auditor’s recommendations on specific measures:</b> Standardize the statement-of-reasons template and transmission process across all moderation categories (videos, images, comments).	
<b>1. Measures to implement the operational recommendation</b>	
We acknowledge the auditor’s recommendation and will standardize the statement-of-reasons template and its transmission process across videos, images, and comments.	
<b>1.1. Planned measure(s):</b>	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	<p>(i) Development and internal adoption of Content Moderation Guideline that will:</p> <ul style="list-style-type: none"> <li>• consolidate notification workflows (will serve as the governance layer),</li> <li>• define how statements of reasons are issued across all enforcement measures and for all user categories.</li> </ul> <p>(ii) Standardization of statement-of-reasons workflows across content types:</p> <ul style="list-style-type: none"> <li>• ensure that issuance of statements of reasons for all content categories is performed through a single, unified process;</li> <li>• integrate image and comment cases into the unified moderation ticketing system so that statements are traceable, consistently archived, and auditable across categories.</li> </ul>
b) Timing for implementation:	The measure is scheduled for implementation by 30 June 2026.
<b>1.2. Measures taken since the end of the period on which the audit report is based</b>	
a) Description of the measures:	Following the audit findings, implementation work began to align statements-of-reasons practices across videos, images, and comments. This includes technical work to reuse and apply the structured template for non-video content and connect these cases to the unified moderation ticketing workflow.
b) Time when the measure(s) were implemented or are planned to be implemented:	Implementation is ongoing and targeted for completion by 30 June 2025.

c) Result (include references to external resources, for example links to websites, as applicable):	No final results are available yet, as the standardization and internal rollout are still in progress.
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	(i) The technical standardization directly implements the auditor’s recommendation. It ensuring that users receive a statement of reasons through the same structured template and delivery pathway. Integration into the unified moderation ticketing system provides consistent tracking across all categories. (ii) The Content Moderation Guideline complements the technical changes by consolidating notification workflows and clearly defining how statements of reasons must be issued for enforcement measures.
<b>1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:</b>	
N/A	
<b>2. Reasons for not implementing the recommendation, if applicable</b>	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
<b>Section B.6 Recommendation for obligation Article 18(1)</b>	
<b>Auditor’s conclusion:</b>	
In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. The platform has a human-led workflow in place for assessing and reporting content that may pose a threat to life or safety. Moderators manually escalate content classified to LEA server. However, the absence of a formalized internal document clearly describing the process of informing the EU Member States concerned of its suspicion represents a documentation gap that should be addressed.	
<b>Auditor’s recommendations on specific measures:</b> Develop and formalize a comprehensive internal guidance document (e.g. Notice Lifecycle and Moderation Framework) detailing (i) notification of suspicions of criminal offenses, including escalation pathways to EU Member States concerned when identifiable.	
<b>1. Measures to implement the operational recommendation</b>	
We acknowledge the auditor’s recommendation and will develop internal moderation framework to include clear procedures for notifying Member States concerned of suspected criminal offense.	
<b>1.1. Planned measure(s):</b>	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	Finalization and internal adoption of Content Moderation Guideline that will describe process of notification of suspicions of criminal offenses, including identifying and informing Member States concerned.
b) Timing for implementation:	The measure is scheduled for implementation by 30 June 2026.
<b>1.2. Measures taken since the end of the period on which the audit report is based</b>	
a) Description of the measures:	A draft Content Moderation Guideline has already been prepared. Since the audit period ended, work has focused on refining the draft, aligning it with current operational practice, and incorporating any gaps identified by the auditor. The Content Moderation Guideline is not yet finalised or formally approved, and therefore not yet implemented as a binding internal standard. The remaining steps concern completion of revisions, completion of internal reviews, and formal approval prior to rollout.

b) Time when the measure(s) were implemented or are planned to be implemented:	The measure is planned for completion by 30 June 2026.
c) Result (include references to external resources, for example links to websites, as applicable):	No final results are available yet, as the Content Moderation Guideline is still in draft form and has not been approved or implemented.
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	Finalising and approving the existing draft Content Moderation Guideline will directly address the auditor's recommendation by consolidating all moderation procedures into a single, formally adopted internal standard. This will close the minor documentation improvement opportunity noted by the auditor.
<b>1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:</b>	
N/A	
<b>2. Reasons for not implementing the recommendation, if applicable</b>	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
<b>Section B.7 Recommendation for obligation Article 18(2)</b>	
<b>Auditor's conclusion:</b>	
In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. The escalation of undoubtedly illegal content to an international LEA server functionally enables access by relevant law enforcement bodies, including those of the Member State of establishment. However, no internal documentation was identified that formalizes procedures for cases where the Member State concerned cannot be identified with reasonable certainty. This presents a minor documentation deficiency that should be addressed.	
<b>Auditor's recommendations on specific measures:</b> Develop and formalize a comprehensive internal guidance document (e.g. Notice Lifecycle and Moderation Framework) detailing (i) notification of suspicions of criminal offenses, including procedures when the Member State concerned cannot be identified with reasonable certainty, and the requirement to inform the Member State of establishment and/or Europol.	
<b>1. Measures to implement the operational recommendation</b>	
We acknowledge the auditor's recommendation and will develop internal moderation framework to include clear procedures for notifying Member States of establishment or Europol of suspected criminal offense.	
<b>1.1. Planned measure(s):</b>	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	Finalization and internal adoption of Content Moderation Guideline that will describe process of notification of suspicions of criminal offenses, including identifying and informing Member States concerned.
b) Timing for implementation:	The measure is scheduled for implementation by 30 June 2026.
<b>1.2. Measures taken since the end of the period on which the audit report is based</b>	

a) Description of the measures:	A draft Content Moderation Guideline has already been prepared. Since the audit period ended, work has focused on refining the draft, aligning it with current operational practice, and incorporating any gaps identified by the auditor. The Content Moderation Guideline is not yet finalised or formally approved, and therefore not yet implemented as a binding internal standard. The remaining steps concern completion of revisions, completion of internal reviews, and formal approval prior to rollout.
b) Time when the measure(s) were implemented or are planned to be implemented:	The measure is planned for completion by 30 June 2026.
c) Result (include references to external resources, for example links to websites, as applicable):	No final results are available yet, as the Content Moderation Guideline is still in draft form and has not been approved or implemented.
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	Finalising and approving the existing draft Content Moderation Guideline will directly address the auditor's recommendation by consolidating all moderation procedures into a single, formally adopted internal standard. This will close the minor documentation improvement opportunity noted by the auditor.

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

N/A

**2. Reasons for not implementing the recommendation, if applicable**

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

**Section B.8 Recommendation for obligation Article 20(1)**

**Auditor's conclusion:**

In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. However, users reporting comments or pictures through mechanisms cannot file appeals via the automated ticketing system; instead, they may seek redress via other available channels, such as the point of contact for users. This limitation does not materially affect compliance, as an alternative complaint path remains operational and publicly available.

**Auditor's recommendations on specific measures:** Extend the integrated electronic appeal functionality (currently available for videos and abuse reports) to cover all content types, including images and comments.

**1. Measures to implement the operational recommendation**

We acknowledge the auditor's recommendation and will extend the integrated electronic appeal functionality to cover all content types, including images and comments.

**1.1. Planned measure(s):**

a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	(i) Alignment of appeal mechanisms for all content types within integrated ticketing system (so that reporter can appeal via user account interface or designated link sent via email). (ii) Include information in the Content Moderation Guideline accordingly.
b) Timing for implementation:	The measures are scheduled for implementation by 28 February 2026 (point i) and 30 June 2026 (point ii).

<b>1.2. Measures taken since the end of the period on which the audit report is based</b>	
a) Description of the measures:	Following identification of the limitation in October 2025, technical remediation work was initiated to expand the integrated electronic appeal functionality. The core technical issues have been resolved since that time, and the extension to images and comments is under active implementation. The solution is not fully deployed yet, but progress continues in line with the agreed plan and deadlines.
b) Time when the measure(s) were implemented or are planned to be implemented:	Implementation is ongoing, with completion planned by 28 February 2026.
c) Result (include references to external resources, for example links to websites, as applicable):	Final results are not available yet, as implementation and rollout are still in progress.
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	The planned expansion of the integrated electronic appeal functionality directly implements the auditor's recommendation. It ensures that users can appeal moderation decisions for content types through a single, consistent, electronic pathway. Once deployment is complete, reporters of images and comments will have equal access to the automated ticketing appeal process used for videos and abuse reports, improving accessibility and procedural uniformity.
<b>1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:</b>	
N/A	
<b>2. Reasons for not implementing the recommendation, if applicable</b>	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
<b>Section B.9 Recommendation for obligation Article 20(3)</b>	
<b>Auditor's conclusion:</b> In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. However, users reporting comments or pictures through mechanisms cannot file appeals via the automated ticketing system; instead, they may seek redress via other available channels, such as the point of contact for users. This limitation does not materially affect compliance, as an alternative complaint path remains operational and publicly available.	
<b>Auditor's recommendations on specific measures:</b> Extend the integrated electronic appeal functionality (currently available for videos and abuse reports) to cover all content types, including images and comments.	
<b>1. Measures to implement the operational recommendation</b>	
We acknowledge the auditor's recommendation and will extend the integrated electronic appeal functionality to cover all content types, including images and comments.	
<b>1.1. Planned measure(s):</b>	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	(i) Alignment of appeal mechanisms for all content types within integrated ticketing system (so that reporter can appeal via user account interface or designated link sent via email). (ii) Include information in the Content Moderation Guideline accordingly.
b) Timing for implementation:	The measures are scheduled for implementation by 28 February 2026 (point i) and 30 June 2026 (point ii).

<b>1.2. Measures taken since the end of the period on which the audit report is based</b>	
a) Description of the measures:	Following identification of the limitation in October 2025, technical remediation work was initiated to expand the integrated electronic appeal functionality. The core technical issues have been resolved since that time, and the extension to images and comments is under active implementation. The solution is not fully deployed yet, but progress continues in line with the agreed plan and deadlines.
b) Time when the measure(s) were implemented or are planned to be implemented:	Implementation is ongoing, with completion planned by 28 February 2026.
c) Result (include references to external resources, for example links to websites, as applicable):	Final results are not available yet, as implementation and rollout are still in progress.
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	The planned expansion of the integrated electronic appeal functionality directly implements the auditor's recommendation. It ensures that users can appeal moderation decisions for content types through a single, consistent, electronic pathway. Once deployment is complete, reporters of images and comments will have equal access to the automated ticketing appeal process used for videos and abuse reports, improving accessibility and procedural uniformity.
<b>1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:</b>	
N/A	
<b>2. Reasons for not implementing the recommendation, if applicable</b>	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
<b>Section B.10 Recommendation for obligation Article 20(4)</b>	
<b>Auditor's conclusion:</b> In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. However, the lack of formal documentation of complaint-handling criteria (e.g. what defines timeliness or diligence) limits auditability and may lead to inconsistent application in the future as teams scale or change.	
<b>Auditor's recommendations on specific measures:</b> Develop and adopt a written Complaint Handling Policy, which should: (i) Provide expected resolution times and escalation rules by case type; (ii) Include guidance on when and how to reverse enforcement decisions; (iii) Be embedded into training for all complaint reviewers.	
<b>1. Measures to implement the operational recommendation</b>	
We acknowledge the auditor's recommendation and will formalize our complaint-handling processes through the development and adoption of a Content Moderation Guideline and set reviewers' training accordingly.	
<b>1.1. Planned measure(s):</b>	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	(i) Finalization and internal adoption of Content Moderation Guideline that will: <ul style="list-style-type: none"> <li>• establish expected resolution timeframes per complaint category,</li> <li>• establish escalation pathways per complaint category,</li> <li>• set rules for reversing enforcement decisions.</li> </ul> (ii) Integration of the Content Moderation Guideline content into complaint reviewers training to ensure consistent interpretation and implementation.

b) Timing for implementation:	The measure is scheduled for implementation by 30 June 2026.
<b>1.2. Measures taken since the end of the period on which the audit report is based</b>	
a) Description of the measures:	A draft Content Moderation Guideline has already been prepared. Since the audit period ended, work has focused on refining the draft, aligning it with current operational practice, and incorporating any gaps identified by the auditor. The Content Moderation Guideline is not yet finalised or formally approved, and therefore not yet implemented as a binding internal standard. The remaining steps concern completion of revisions, completion of internal reviews, and formal approval prior to rollout.
b) Time when the measure(s) were implemented or are planned to be implemented:	The measure is planned for completion by 30 June 2026.
c) Result (include references to external resources, for example links to websites, as applicable):	No final results are available yet, as the Content Moderation Guideline is still in draft form and has not been approved or implemented.
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	Finalising and approving the existing draft Content Moderation Guideline will directly address the auditor’s recommendation by consolidating all moderation procedures into a single, formally adopted internal standard. This will close the minor documentation improvement opportunity noted by the auditor.
<b>1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:</b>	
N/A	
<b>2. Reasons for not implementing the recommendation, if applicable</b>	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
<b>Section B.11 Recommendation for obligation Article 22(1)</b>	
<b>Auditor’s conclusion:</b> In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. While compliance with the “without undue delay” standard is achieved, the median response time slightly exceeded the benchmark applied for this audit, suggesting an opportunity for improvement in processing speed and monitoring.	
<b>Auditor’s recommendations on specific measures:</b> Define and formalise an internal KPI for trusted flagger notice handling (e.g., ≤ 48 hours) as an internal target.	
<b>1. Measures to implement the operational recommendation</b>	
We acknowledge the auditor’s recommendation and will define KPI for handling trusted flagger notices.	
<b>1.1. Planned measure(s):</b>	

a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	(i) Defining internal KPI for handling trusted flagger notices. (ii) Development of internal documentation setting out the KPI (e.g. Content Moderation Guideline or other documentation setting out KPIs).
b) Timing for implementation:	The measure is scheduled for implementation by 30 June 2026.
<b>1.2. Measures taken since the end of the period on which the audit report is based</b>	
a) Description of the measures:	No implementation steps have been completed yet.
b) Time when the measure(s) were implemented or are planned to be implemented:	N/A
c) Result (include references to external resources, for example links to websites, as applicable):	N/A
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	N/A
<b>1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:</b>	
N/A	
<b>2. Reasons for not implementing the recommendation, if applicable</b>	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
<b>Section B.12 Recommendation for obligation Article 23(1), 23(2)</b>	
<b>Auditor's conclusion:</b> In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. However, the audit note that the provider intentionally applies misuse-related sanctions less strictly to avoid discouraging users from filing legitimate notices, especially regarding illegal content. This risk-aware approach is operationally reasonable but is currently based on informal practices and team-level guidelines rather than a documented policy framework.	
<b>Auditor's recommendations on specific measures:</b> Formally document the full approach to addressing manifestly unfounded notices and complaints, including definitions of misuse, escalation thresholds, the warning process, the conditions for temporary suspension, documentation guidelines for moderators, safeguards ensuring that legitimate reporters are not deterred.	
<b>1. Measures to implement the operational recommendation</b>	
We acknowledge the auditor's recommendation and will formalize and document the full approach to handling manifestly unfounded or abusive notices and complaints, ensuring both effective misuse prevention and protection of legitimate reporting.	
<b>1.1. Planned measure(s):</b>	

a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	(i) Development and adoption of a documented policy for manifestly unfounded notices and complaints, covering clear definitions and examples of misuse, including repeated unfounded notices, coordinated reporting abuse, bad-faith complaints, and other patterns consistent with Article 23 DSA; (ii) Operational rollout and training;
b) Timing for implementation:	The measures are scheduled for implementation by 31 August 2026 for point (i) and 31 October 2026 for point (ii).
<b>1.2. Measures taken since the end of the period on which the audit report is based</b>	
a) Description of the measures:	No implementation steps have been completed yet.
b) Time when the measure(s) were implemented or are planned to be implemented:	N/A
c) Result (include references to external resources, for example links to websites, as applicable):	N/A
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	N/A
<b>1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:</b>	
N/A	
<b>2. Reasons for not implementing the recommendation, if applicable</b>	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
<b>Section B.13 Recommendation for obligation 23(4)</b>	
<b>Auditor's conclusion:</b> In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. However, the TOS do not clearly or fully document the misuse policy required under Article 23.4, particularly regarding repeated unfounded notices or complaints, factors for assessing misuse, examples of prohibited behaviour, and the nature and duration of suspensions for misuse.	
<b>Auditor's recommendations on specific measures:</b> Revise the TOS to define misuse under Article 23, include clear examples (e.g., false complaints), specify enforcement criteria and durations, and explain user rights and suspension procedures.	
<b>1. Measures to implement the operational recommendation</b>	
We acknowledge the auditor's recommendation and will revise our Terms of Service.	
<b>1.1. Planned measure(s):</b>	

a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	Revision of the Terms of Service to explicitly define: <ul style="list-style-type: none"> <li>• policy in respect of the misuse pursuant to Articles 23(1) and 23(2) DSA,</li> <li>• examples of the facts and circumstances that are taken into account when assessing whether certain behaviour constitutes misuse,</li> <li>• duration of the suspension.</li> </ul>
b) Timing for implementation:	The measures are scheduled for implementation by 30 June 2026.
<b>1.2. Measures taken since the end of the period on which the audit report is based</b>	
a) Description of the measures:	No implementation steps have been completed yet.
b) Time when the measure(s) were implemented or are planned to be implemented:	N/A
c) Result (include references to external resources, for example links to websites, as applicable):	N/A
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	N/A
<b>1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:</b>	
N/A	
<b>2. Reasons for not implementing the recommendation, if applicable</b>	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
<b>Section B.14 Recommendation for obligation Article 24(1)</b>	
<b>Auditor's conclusion:</b> In our opinion, the provider did not fully comply with the specified requirements during the examination period. While transparency reports were published and included some required data, they lacked the mandated suspension breakdown.	
<b>Auditor's recommendations on specific measures:</b> (i) Implement structured reporting fields to log suspension types by category (illegal content, unfounded notices, unfounded complaints); (ii) Enhance moderation and enforcement systems to support tagging and categorization of enforcement actions; (iii) Automate suspension logging and integrate tracking dashboards for future audits.	
<b>1. Measures to implement the operational recommendation</b>	
We acknowledge the auditor's recommendation and will improve the structure of our upcoming transparency reports regarding the out-of-court dispute settlements and user suspension.	
<b>1.1. Planned measure(s):</b>	

a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	(i) Introduce new fields into the moderation interface to log suspensions enacted for the provision of manifestly illegal content. (ii) Design and deployment of a monitoring mechanism to track the behaviour of notice and complaint originators over time, enabling detection of repeated misuse or manifestly unfounded submissions distinguishing notices and complaints. (iii) Enhance the content of the future transparency reports in the following areas: <ul style="list-style-type: none"> <li>number of suspensions distinguishing between suspensions enacted for the provision of manifestly illegal content, the submission of manifestly unfounded notices and the submission of manifestly unfounded complaints.</li> </ul>
b) Timing for implementation:	The measures (i)-(ii) are scheduled for implementation by 28 February 2026. The measure (iii) is scheduled for implementation prior to 28 February 2026, mirroring the timeframe for the first harmonised report that will cover the period from 1 July to 31 December 2025 and will be published by 28 February 2026.

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

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

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

N/A

**2. Reasons for not implementing the recommendation, if applicable**

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

**Section B.15 Recommendation for obligation Article 24(2)**

**Auditor's conclusion:**  
In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. However, the lack of verifiable methodology, reliance on estimation over calculation, and absence of documentation limit the transparency and auditability of the reported figures.

**Auditor’s recommendations on specific measures:** (i) Replace “estimated” figures with systematically calculated values based on verifiable internal data; (ii) Document and retain the methodology used, including treatment of private/incognito sessions.

**1. Measures to implement the operational recommendation**

We acknowledge the auditor’s recommendation and will update our approach to average number of monthly active users’ disclosures by transitioning from estimative methods to a calculated accompanied by documentation of the applied methodology.

**1.1. Planned measure(s):**

a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	(i) Development and documentation of methodology specifying: <ul style="list-style-type: none"> <li>• calculation of average number of monthly active recipients,</li> <li>• treatment of incognito and non-logged sessions.</li> </ul> (ii) Transition to calculated figures based on developed methodology.
b) Timing for implementation:	The measure is scheduled for implementation by 30 June 2026.

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

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

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

N/A

**2. Reasons for not implementing the recommendation, if applicable**

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

**Section B.16 Recommendation for obligation Article 24(3)**

**Auditor’s conclusion:**

In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. However, due to the lack of documented calculation methodology, it remains unclear whether the provider can fully substantiate its figures in accordance with the DSA’s expectations.

**Auditor’s recommendations on specific measures:** Develop and document a clear methodology for calculating average monthly active recipients, including treatment of incognito and non-logged-in traffic.

<b>1. Measures to implement the operational recommendation</b>	
We acknowledge the auditor’s recommendation and will develop a documented methodology for calculating average monthly active recipients, including the treatment of non-logged-in and incognito traffic.	
<b>1.1. Planned measure(s):</b>	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	(i) Development and documentation of methodology specifying: <ul style="list-style-type: none"> <li>• calculation of average number of monthly active recipients,</li> <li>• treatment of incognito and non-logged sessions.</li> </ul> (ii) Transition to calculated figures based on developed methodology.
b) Timing for implementation:	The measure is scheduled for implementation by 30 June 2026.
<b>1.2. Measures taken since the end of the period on which the audit report is based</b>	
a) Description of the measures:	No implementation steps have been completed yet.
b) Time when the measure(s) were implemented or are planned to be implemented:	N/A
c) Result (include references to external resources, for example links to websites, as applicable):	N/A
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	N/A
<b>1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:</b>	
N/A	
<b>2. Reasons for not implementing the recommendation, if applicable</b>	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
<b>Section B.17 Recommendation for obligation Article 26(1)</b>	
<b>Auditor’s conclusion:</b>	
In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. Advertisements were identifiable through the “i” icon and offered real-time access to relevant transparency information. However, the absence of information on modifying targeting parameters, the lack of distinction between payer and beneficiary entities, and the unlabelled presentation of partner links reduce the overall clarity and transparency of advertising and promotional elements on the platform.	
<b>Auditor’s recommendations on specific measures:</b> (i) Extend the About This Ad interface to include clear guidance on how users can adjust parameters influencing ad targeting; (ii) Specify and disclose both payer and beneficiary entities where they differ; (iii) Introduce clear labelling for externally linked promotional icons.	

<b>1. Measures to implement the operational recommendation</b>	
We acknowledge the auditor’s recommendation and will update the About This Ad interface with information on how users can modify targeting parameters and disclose both payer and beneficiary entities where they differ; and consider clear labelling for externally linked promotional icons.	
<b>1.1. Planned measure(s):</b>	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	(i) Update of the “About This Ad” section to include: <ul style="list-style-type: none"> <li>• clear and actionable information for users on how they can modify or influence the targeting parameters used for personalizing ads,</li> <li>• information about both payer and beneficiary of respective advertisement.</li> </ul> (ii) Consider of clear labelling for externally linked promotional icons.
b) Timing for implementation:	The measure is scheduled for implementation by 30 June 2026.
<b>1.2. Measures taken since the end of the period on which the audit report is based</b>	
a) Description of the measures:	We are already engaged in discussions with the relevant team to determine the appropriate approach for implementing action points regarding updating the About This Ad section.
b) Time when the measure(s) were implemented or are planned to be implemented:	Communication began in Q4 2025. The measure is scheduled for final implementation by 30 June 2026.
c) Result (include references to external resources, for example links to websites, as applicable):	The implementation is currently underway. Once finalized, the result will be visible in the “About This Ad” section accessible via the “i” icon displayed on each advertisement.
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	This measure is expected to address the auditor’s recommendations by ensuring that the required information is accurately reflected in the About This Ad section. Ongoing coordination with the team supports effective implementation.
<b>1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:</b>	
N/A	
<b>2. Reasons for not implementing the recommendation, if applicable</b>	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
<b>Section B.18 Recommendation for obligation Article 27(1), 27(2)</b>	
<b>Auditor’s conclusion:</b>	
In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. The provider has disclosed the main parameters of its recommender systems and the option for the recipients to modify these parameters in a structured and user-accessible format. However, the rationale behind the weighting of different parameters was not sufficiently detailed to satisfy the full audit requirements.	

**Auditor’s recommendations on specific measures:** Expand the TOS to explicitly include a description of the relative importance of each parameter influencing recommendations.

**1. Measures to implement the operational recommendation**

We acknowledge the auditor’s recommendation and will expand the Terms of Service to clarify parameter relevance and accordingly develop internal documentation.

**1.1. Planned measure(s):**

a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	(i) Expand the existing Article 9 of Terms of Service to include the relative importance of each key parameter used in the recommender system. (ii) Development of an internal Recommender System Guideline, outlining the roles, recommender system pathways and transparency obligations.
b) Timing for implementation:	The measure is scheduled for implementation by 30 June 2026.

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

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

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

N/A

**2. Reasons for not implementing the recommendation, if applicable**

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

**Section B.19 Recommendation for obligation Article 28(1)**

**Auditor's conclusion:**

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

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

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

**Auditor's recommendations on specific measures:** (i) Continue exploring privacy-preserving age assurance technologies, such as AI-based age estimation, third-party verification tokens, or pseudonymized ID checks; (ii) Conduct technical feasibility testing and legal assessments for age-gating solutions that balance regulatory compliance with user privacy; (iii) Consider testing the effectiveness of existing age assurance.

**1. Measures to implement the operational recommendation**

We acknowledge the auditor's recommendation and will continue strengthening our age assurance approach in a manner that effectively protects minors while preserving user privacy, minimizing personal data processing and mitigating the risk of false assurances of child protection.

**1.1. Planned measure(s):**

<p>a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):</p>	<p>(i) Review available privacy-preserving age assurance solutions and consider selecting one or more options that provide suitable protection of minors in a context which genuinely ensures effective protection of minors;</p> <p>(ii) Run technical and legal feasibility checks to confirm the chosen solution can be implemented without collecting excessive personal data;</p> <p>(iii) Test effectiveness of current and future controls to refine the final implementation approach while preserving a dedicated focus on genuine protection of minors.</p>
<p>b) Timing for implementation:</p>	<p>The measure is scheduled for implementation by 31 October 2026, in time for the completion of the 2nd risk assessment, which will include the outputs on measures implemented, subject to a sufficient understanding that measures, including effective regulatory controls, will ensure genuine protection of minors.</p>

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

<p>a) Description of the measures:</p>	<p>Since the audit period ended, we have continued internal work on minor-protection risk mitigation, including early research into privacy-preserving age assurance approaches.</p>
<p>b) Time when the measure(s) were implemented or are planned to be implemented:</p>	<p>Work is ongoing, with completion aligned to the staged deadlines through 31 October 2026, subject to the above caveats.</p>
<p>c) Result (include references to external resources, for example links to websites, as applicable):</p>	<p>We are currently assessing possible options for improving the measures aimed at ensuring a high level of privacy and protection for minors on our website. This assessment is still ongoing, and no final conclusions or decisions with respect to EU wide solutions have been reached at this stage. Initial outputs will be reflected in the 2025-2026 Systemic Risk Assessment and subsequent Implementation Report.</p>

d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	The planned and ongoing measures implement the auditor’s recommendation by exploring privacy-preserving, and effective, age assurance technologies and conduct technical feasibility testing and legal assessments, while remaining open to adapting our current safeguards. This aligns with both the risk-based approach of the DSA and GDPR privacy principles.
<b>1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:</b>	
N/A	
<b>2. Reasons for not implementing the recommendation, if applicable</b>	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
<b>Section B.20 Recommendation for obligation Article 34(1)</b>	
<p><b>Auditor's conclusion:</b> In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. However, there is an opportunity for improvement. While the 2025 assessment introduces a numerical model and acknowledges the need for metrics, the current process remains primarily qualitative, relying on subjective scoring and narrative evaluation.</p>	
<p><b>Auditor's recommendations on specific measures:</b> Define a structured set of key performance indicators (KPIs) for internally prioritized key areas of systemic risk. KPIs should include measurable indicators. These should be directly linked to the assessment of systemic risks and risk drivers.</p>	
<b>1. Measures to implement the operational recommendation</b>	
We acknowledge the auditor’s recommendation and will define and implement a structured KPI framework for internally prioritized key areas of systemic risk. These indicators will be measurable and directly linked to identified systemic risks and risk drivers.	
<b>1.1. Planned measure(s):</b>	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	Create a clear KPI set for each internally prioritized systemic risk area. KPIs will be measurable and directly linked to a specific risk or risk driver. For KPIs that cannot be measured yet, we will define temporary proxy indicators. In parallel, we will prepare and implement a practical plan to enable data collection (owners, sources, tools, and validation) so that full KPI measurement is possible and can be used in future risk assessments.
b) Timing for implementation:	The measure is scheduled for implementation by 31 October 2026, in time for the completion of the 2nd risk assessment, which will include the outputs on measures implemented.
<b>1.2. Measures taken since the end of the period on which the audit report is based</b>	
a) Description of the measures:	No implementation steps have been completed yet.
b) Time when the measure(s) were implemented or are planned to be implemented:	N/A

c) Result (include references to external resources, for example links to websites, as applicable):	N/A
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	N/A
<b>1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:</b>	
N/A	
<b>2. Reasons for not implementing the recommendation, if applicable</b>	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
<b>Section B.21 Recommendation for obligation Article 34(2)</b>	
<b>Auditor's conclusion:</b> In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. However, there is an opportunity for improvement was noted. Current driver evaluation still relies mainly on qualitative or expert-weighted scoring, without embedded operational KPIs.	
<b>Auditor's recommendations on specific measures:</b> Define a structured set of key performance indicators (KPIs) for internally prioritized key areas of systemic risk. KPIs should include measurable indicators. These should be directly linked to the assessment of systemic risks and risk drivers.	
<b>1. Measures to implement the operational recommendation</b>	
We acknowledge the auditor's recommendation and will define and implement a structured KPI framework for internally prioritized key areas of systemic risk. These indicators will be measurable and directly linked to identified systemic risks and risk drivers.	
<b>1.1. Planned measure(s):</b>	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	Create a clear KPI set for each internally prioritized systemic risk area. KPIs will be measurable and directly linked to a specific risk or risk driver. For KPIs that cannot be measured yet, we will define temporary proxy indicators. In parallel, we will prepare and implement a practical plan to enable data collection (owners, sources, tools, and validation) so that full KPI measurement is possible and can be used in future risk assessments.
b) Timing for implementation:	The measure is scheduled for implementation by 31 October 2026, in time for the completion of the 3rd risk assessment, which will include the outputs on measures implemented.
<b>1.2. Measures taken since the end of the period on which the audit report is based</b>	
a) Description of the measures:	No implementation steps have been completed yet.
b) Time when the measure(s) were implemented or are planned to be implemented:	N/A

c) Result (include references to external resources, for example links to websites, as applicable):	N/A
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	N/A
<b>1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:</b>	
N/A	
<b>2. Reasons for not implementing the recommendation, if applicable</b>	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
<b>Section B.22 Recommendation for obligation 35(1)</b>	
<b>Auditor's conclusion:</b>	
<p>In our opinion, the provider complied with the specified requirements during the examination period. However, certain opportunities for improvement have been identified. While the 2025 assessment introduces a numerical model and acknowledges the need for metrics, the current process remains primarily qualitative, relying on subjective scoring and narrative evaluation. Some measures can be further enhanced through recommended safeguards in accordance with Article 35, specifically reasoned outcomes should be provided when using all reporting pathways. Structured testing mechanism for recommender system may help limit potential biases. Lastly, the self-declaration safeguard does not incorporate technical or identity-based age verification systems. However, the provider has demonstrated proactive commitment to evolving its safeguards. Minor protection remains as a strategic and regulatory risk and pathways for integrating age assurance in future development cycles are outlined.</p>	
<b>Auditor's recommendations on specific measures:</b> (i) Develop and implement quantitative KPIs to measure the effectiveness of mitigation measures; (ii) Consider establishing a structured testing of recommender systems; (iii) Continue exploring privacy-preserving age assurance technologies, such as AI-based age estimation, third-party verification tokens, or pseudonymized ID checks.	
<b>1. Measures to implement the operational recommendation</b>	
<p>We acknowledge the auditor's recommendation and will define quantitative KPIs to measure the effectiveness of mitigation measures, consider recommender systems testing and continue exploring privacy-preserving age assurance technologies.</p>	
<b>1.1. Planned measure(s):</b>	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	<p>(i) Create a clear KPI set for each internally prioritized systemic risk area. KPIs will be measurable and directly linked to a specific risk or risk driver;</p> <p>(ii) Consider of recommender systems testing;</p> <p>(iii) Monitor privacy-preserving age assurance technologies.</p>
b) Timing for implementation:	The measure is scheduled for implementation by 31 October 2026, in time for the completion of the 3rd risk assessment, which will include the outputs on measures implemented.
<b>1.2. Measures taken since the end of the period on which the audit report is based</b>	
a) Description of the measures:	No implementation steps have been completed yet.

b) Time when the measure(s) were implemented or are planned to be implemented:	N/A
c) Result (include references to external resources, for example links to websites, as applicable):	N/A
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	N/A
<b>1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:</b>	
N/A	
<b>2. Reasons for not implementing the recommendation, if applicable</b>	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
<b>Section B.23 Recommendation for obligation Article 39(2)</b>	
<b>Auditor's conclusion:</b> In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. An information about "advertiser" is provided, however, it is not distinguished between the paying entity and the beneficiary of the advertisement.	
<b>Auditor's recommendations on specific measures:</b> Amend the repository data structure to separately identify the payer and the beneficiary when these differ.	
<b>1. Measures to implement the operational recommendation</b>	
We acknowledge the auditor's recommendation and will update the Ad Repository disclosing both payer and beneficiary entity when these differ.	
<b>1.1. Planned measure(s):</b>	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	Update the Ad Repository to include information about both payer and beneficiary of respective advertisement.
b) Timing for implementation:	The measure is scheduled for implementation by 30 June 2026.
<b>1.2. Measures taken since the end of the period on which the audit report is based</b>	
a) Description of the measures:	We are already engaged in discussions with the relevant team to determine the appropriate approach for implementing this action point and ensuring the additional information is duly incorporated into the ad repository.

b) Time when the measure(s) were implemented or are planned to be implemented:	Communication began in Q4 2025. The measure is scheduled for final implementation by 30 June 2026.
c) Result (include references to external resources, for example links to websites, as applicable):	The implementation is currently underway. Once finalized, the result will be visible in the Ad Repository ( <a href="https://info.xnxx.com/ad-repository">https://info.xnxx.com/ad-repository</a> ).
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	This measure is expected to address the auditor's recommendations by ensuring that the required information is accurately reflected in the ad repository. Ongoing coordination with the team supports effective implementation.
<b>1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:</b>	
N/A	
<b>2. Reasons for not implementing the recommendation, if applicable</b>	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
<b>Section B.24 Recommendation for obligation Article 39(3)</b>	
<b>Auditor's conclusion:</b>	
In our opinion, the provider partially complied with the specified requirements during the examination period, in all material respects. The advertisement repository maintains visibility of removed or disabled advertisements and continues displaying selected information. However, the advertiser entity remains visible and statement of reasons or reference to legal basis is not displayed.	
<b>Auditor's recommendations on specific measures:</b> (i) Remove the advertiser's name (both payer and beneficiary) for all removed or disabled advertisements; (ii) Amend the repository data structure to include statement of reasons or legal basis information.	
<b>1. Measures to implement the operational recommendation</b>	
We acknowledge the auditor's recommendation and will update the Ad Repository anonymizing advertiser entries and including statements of reasons/legal basis for ad removals.	
<b>1.1. Planned measure(s):</b>	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	Update the Ad Repository information for removed ads to <ul style="list-style-type: none"> <li>exclude payer and beneficiary entities for removed or disabled ads,</li> <li>include statement of reasons or legal basis for removal.</li> </ul>
b) Timing for implementation:	The measure is scheduled for implementation by 30 June 2026.
<b>1.2. Measures taken since the end of the period on which the audit report is based</b>	
a) Description of the measures:	We are already engaged in discussions with the relevant team to determine the appropriate approach for implementing this action point and ensuring the additional information is duly incorporated into the ad repository.
b) Time when the measure(s) were implemented or are planned to be implemented:	Communication began in Q4 2025. The measure is scheduled for final implementation by 30 June 2026.

c) Result (include references to external resources, for example links to websites, as applicable):	The implementation is currently underway. Once finalized, the result will be visible in the Ad Repository ( <a href="https://info.xnxx.com/ad-repository">https://info.xnxx.com/ad-repository</a> ).
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	This measure is expected to address the auditor's recommendations by ensuring that the required information is accurately reflected in the ad repository. Ongoing coordination with the team supports effective implementation.
<b>1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:</b>	
N/A	
<b>2. Reasons for not implementing the recommendation, if applicable</b>	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
<b>Section B.25 Recommendation for obligation Article 40(1)</b>	
<b>Auditor's conclusion:</b> In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. Two RFIs were handled cooperatively and within the required deadlines. However, internal handling procedures should be formalised and documented to ensure future scalability and oversight.	
<b>Auditor's recommendations on specific measures:</b> Draft and approve a formal internal policy on receiving, tracking, and responding to data access requests from regulators.	
<b>1. Measures to implement the operational recommendation</b>	
We acknowledge the auditor's recommendation and will formalise our internal handling procedures for regulator data access requests to ensure traceability and accountability across departments.	
<b>1.1. Planned measure(s):</b>	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	Develop and adopt an internal procedure that defines steps for receiving, verifying, processing, and responding to official data access requests from regulatory authorities.
b) Timing for implementation:	The measure is scheduled for implementation by 30 June 2026.
<b>1.2. Measures taken since the end of the period on which the audit report is based</b>	
a) Description of the measures:	No implementation steps have been completed yet.
b) Time when the measure(s) were implemented or are planned to be implemented:	N/A

c) Result (include references to external resources, for example links to websites, as applicable):	N/A
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	N/A
<b>1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:</b>	
N/A	
<b>2. Reasons for not implementing the recommendation, if applicable</b>	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
<b>Section B.26 Recommendation for obligation Article 40(3)</b>	
<b>Auditor's conclusion:</b>	
In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. However, to strengthen regulatory readiness, the provider should consider developing this mapping into a formal explanatory framework that explicitly aligns with Article 40(3) requirements and supports structured regulatory disclosure.	
<b>Auditor's recommendations on specific measures:</b> Develop the existing recommender system process mapping into a formal algorithmic systems explanatory document.	
<b>1. Measures to implement the operational recommendation</b>	
We acknowledge the auditor's recommendation and will formalise the recommender system processes.	
<b>1.1. Planned measure(s):</b>	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	Development of an internal Recommender System Guideline, outlining the roles, recommender system pathways and transparency obligations.
b) Timing for implementation:	The measure is scheduled for implementation by 30 June 2026.
<b>1.2. Measures taken since the end of the period on which the audit report is based</b>	
a) Description of the measures:	No implementation steps have been completed yet.
b) Time when the measure(s) were implemented or are planned to be implemented:	N/A

c) Result (include references to external resources, for example links to websites, as applicable):	N/A
d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	N/A
<b>1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:</b>	
N/A	
<b>2. Reasons for not implementing the recommendation, if applicable</b>	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A
<b>Section B.27 Recommendation for obligation Article 41(3)</b>	
<b>Auditor's conclusion:</b>	
In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. However, the formal documentation of DSA training initiatives could be strengthened.	
<b>Auditor's recommendations on specific measures:</b> Establish structured DSA training logs and maintain evidence of briefings across relevant teams.	
<b>1. Measures to implement the operational recommendation</b>	
We acknowledge the auditor's recommendation and will develop training related to DSA compliance.	
<b>1.1. Planned measure(s):</b>	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	Create a DSA Training Log Template to record briefings and awareness sessions delivered to relevant internal teams. Each entry will include training topic, delivery method (e.g. live session, memo), recipient department, and completion date.
b) Timing for implementation:	All planned measures will be implemented by 30 June 2026.
<b>1.2. Measures taken since the end of the period on which the audit report is based</b>	
a) Description of the measures:	No implementation steps have been completed yet.
b) Time when the measure(s) were implemented or are planned to be implemented:	N/A
c) Result (include references to external resources, for example links to websites, as applicable):	N/A

d) Explanation of how the measure(s) implement the recommendation from the audit report effectively and why the resulting situation constitutes compliance or how the effects of the measures will lead to compliance, where this is not immediately observable:	N/A
<b>1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:</b>	
N/A	
<b>2. Reasons for not implementing the recommendation, if applicable</b>	
a) Justification for not implementing the recommendation:	N/A
b) Alternative measure(s) taken to achieve compliance:	N/A

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

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

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

N/A