XVIDEOS

AUDIT IMPLEMENTATION REPORT

referred to in Article 6 of the Commission Delegated Regulation supplementing Regulation (EU) 2022/2065 and set out in Annex II thereof

Created on	**May 2026**
Conducted by	**WebGroup Czech Republic, a.s.**

Contents

1. Introduction

1.1. Purpose of this Report

This Audit Implementation Report ("report") was prepared by WebGroup Czech Republic, a.s. ("WGCZ", or "we"), the provider of online platform XVideos.com. On 23 December 2023, the European Commission designated XVideos.com as a Very Large Online Platform (VLOP) under Article 33 of the of the Regulation (EU) 2022/2065 (Digital Services Act, "DSA"). This designation triggered enhanced compliance obligations, effective from 23 April 2024. In accordance with Article 37(1) of the DSA, WGCZ 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 23 April 2025 to 23 April 2026.

The purpose of this report is to document the measures implemented or to be implemented by WGCZ in response to the operational recommendations set out in the Independent Audit Report on XVideos.com issued under Article 37(1). Where recommendations have not been acknowledged, this report sets out the justification for such decisions and describes any alternative measures taken.

1.2. Scope of this Report

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 XVideos.com.

The report has been prepared pursuant to Article 6 and in accordance with the template set out in Annex II of the Commission Delegated Regulation (EU) supplementing the DSA regarding audit requirements for VLOPs and very large online search engines.

1.3. Relationship to the Independent Audit Report

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 WGCZ'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.

1.4. Definitions & Abbreviations

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 users 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 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	
1. Audit provider	
WebGroup Czech Republic a.s.	
2. Address of the audited provider:	
Krakovská 1366/25, Nové Město, 110 00 Praha 1, Czech Republic	
3. Audit report on which this implementation report is based:	
Independent Audit Report on XVideos.com, Independent practitioner's assurance report concerning Regulation (EU) 2022/2065, the Digital Services Act (DSA)	
Date of adoption of the audit report:	23 April 2026
Reference to the audit report (for example an URL):	Please refer to *Annex-1_Independent Audit Report on XVideos.com* (to be published pursuant to Article 42(4) DSA)
4. Information on the underlying audit and the involved parties (refer to sections A and B of the audit report of reference):	
Audited service:	XVideos.com
Audited provider:	WebGroup Czech Republic a.s.
Point of contact of the audited provider:	https://info.xvideos.net/authority-contact (web form)
Auditing organisation:	CERTICOM s.r.o.
Information about the auditing team of the auditing organisation:	Ing. Marián Illovský (lead auditor)
References to any auditing standards applied in the audit, as applicable:	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)
References to any quality management standards the auditing organization adheres to, as applicable:	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.
Period covered:	23 April 2025 – 23 April 2026
For full information on the underlying audit and the involved parties, please refer to *Appendix 3 – Template for the Audit Report Referred to in Article 6 of Delegated Act*, Section A and Section B, of the referred Independent Audit Report on XVideos.com.	
5. Does the audit implementation report refer to an audit report on compliance with all the obligations and commitments pursuant to Article 37(1) of Regulation (EU) 2022/2065 applicable to the audited provider?	
Yes, with the exception of those obligations listed in *Appendix 2 – Details on Obligations Outside the Scope of the Audit Assessment* of the referred Independent Audit Report on XVideos.com.	
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:	
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 17(1), 17(2)	
Auditor's conclusion: In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. The notification system is functional and used consistently across user types. Users receive a justification when enforcement actions are taken. However, process documentation could be improved by formalizing internal SOPs for different types of user accounts and restriction categories. We further note that the provider has subsequently mapped the statement of reasons process and commenced work on strengthening the relevant internal framework so that the process operates more consistently and transparently across enforcement scenarios.	
Auditor's recommendations on specific measures: (i) Consolidate the existing notification practices into a more structured internal framework covering the main enforcement scenarios, including content removal, account-related restrictions, and other relevant limitation measures; (ii) Implement a traceability mechanism (e.g. dashboard view or email log) that records when and how each statement of reason was issued; (iii) Continue the ongoing work on mapping and formalising the statement of reasons process across different user account types and restriction categories, so that notification workflows are applied more consistently and can be more easily evidenced.	
1. Measures to implement the operational recommendation	
We acknowledge the auditor's recommendation and formalise current notification practices for statements of reasons by integrating them into a structured internal framework and enhancing the traceability of issued notifications.	
1.1. Planned measure(s):	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	• Development and adoption of a dedicated Statement of Reasons SOP, either as a standalone SOP or as a dedicated section of the Content Moderation Guideline. The new SOP and logging requirements will be integrated into the existing moderation and complaint-handling workflow so that the issuance of a statement of reasons forms a standard step in the enforcement process and can be evidenced during internal or external review; • Implementation of a traceability mechanism to record when and how each statement of reasons was issued; • Internal quality-control checks;
b) Timing for implementation:	The measures are scheduled for implementation by 31 December 2026.
1.2. Measures taken since the end of the period on which the audit report is based	
a) Description of the measures:	Since the end of the audit period, the provider has continued the work already noted by the auditor in relation to mapping and formalising the statement-of-reasons process. The provider has initiated a review of existing notification practices. The provider has also started assessing how the issuance of statements of reasons can be more consistently recorded within existing moderation, ticketing or communication systems. This work is intended to define the functional requirements for the traceability mechanism recommended by the auditor.
b) Time when the measure(s) were implemented or are planned to be implemented:	Work commenced during the audit period and continued after the end of the audit period. The SOP, workflow updates and traceability mechanism are planned to be finalised and implemented by 31 December 2026.
c) Result (include references to external resources, for example links to websites, as applicable):	No final, the external result is not yet available. The measures focus on internal procedures, workflow controls, and audit-trail functionality. After implementation, the internal documentation and traceability records will be available for future audit.

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 measures address the auditor's recommendation by converting existing notification practices into a formal internal framework. The SOP will define enforcement scenarios, responsible teams, user categories, and communication steps, improving consistency across restriction types. The traceability mechanism will allow the provider to show when and how statements of reasons were issued. This will reduce inconsistent documentation, support internal monitoring, and enable future audits to verify users receive justifications for enforcement actions.
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:	
The provider will add internal control checks to verify that statements of reasons are issued and recorded for relevant enforcement actions.	
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 17(3), 17(4)	
Auditor's conclusion: In our opinion, the provider complied with the specified requirements during the examination period, in all material respects, but with identified areas for enhancement. While content creators are consistently informed of moderation actions and the underlying reasons, the level of specificity and completeness required by the DSA is not always fully met in practice. In particular, legal basis references, differentiation between legal and TOS grounds, and certain additional disclosure elements are not yet communicated consistently in all cases. We further note that the provider has already commenced work on templates and related internal measures intended to improve the consistency, completeness and overall quality of statements of reasons, although these measures were not yet fully implemented at the time of review.	
Auditor's recommendations on specific measures: (i) Continue the ongoing work on standardising statements of reasons through structured templates that incorporate, where relevant, (a) whether automation was involved; (b) whether the restriction stems from legal or TOS grounds, with appropriate references; and (c) the geographic scope and expected duration of the restriction, where applicable; (ii) Establish and maintain a centralized template library with version control in order to improve consistency, traceability and auditability across moderator teams and enforcement types; (iii) Implement a cross-checking process to ensure that all required Article 17(3) elements are present in each communication; (iv) Further enhance redress information so that statements of reasons more clearly reflect the available channels, including the internal complaint-handling system, out-of-court dispute settlement where applicable, and other legal remedies.	
1. Measures to implement the operational recommendation	
We acknowledge the auditor's recommendation and continue strengthening the content, consistency and auditability of statements of reasons by standardising the information included in user-facing communications, introducing a centralised template-management framework and implementing a completeness review mechanism.	
1.1. Planned measure(s):	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	• Continue the ongoing work on standardising statements of reasons through structured templates that incorporate, where relevant, (a) whether automation was involved; (b) whether the restriction stems from legal or TOS grounds, with appropriate references; and (c) the geographic scope and expected duration of the restriction, where applicable; • Develop a central template library with version control to manage and update templates for different enforcement types and user categories; • Implementation of a completeness checklist or equivalent control; • Statement-of-reasons templates will be updated to explain available redress channels in a clear and user-friendly manner, including the internal complaint-handling system, out-of-court dispute settlement where applicable, and other available legal remedies or contact channels;

	• The standardised templates and completeness checks will be integrated into the existing moderation workflow and linked to the traceability mechanism described under Section B.1;
b) Timing for implementation:	The measures are scheduled for implementation by 31 December 2026.
1.2. Measures taken since the end of the period on which the audit report is based	
a) Description of the measures:	Since the end of the audit period, the provider has continued the work already identified by the auditor in relation to the standardisation of statements of reasons. The provider has started reviewing existing notification templates and communication practices. The provider has also initiated scoping work for a centralised template-management approach, including how approved templates should be stored, reviewed, version-controlled and made available to relevant moderation teams. No final template library or completeness-control mechanism has been fully implemented yet.
b) Time when the measure(s) were implemented or are planned to be implemented:	Work commenced during the audit period and continued after the end of the audit period. The standardised templates, centralised template library, version-control process and completeness-check mechanism are planned to be finalised and implemented by 31 December 2026.
c) Result (include references to external resources, for example links to websites, as applicable):	No final external result is available yet. The measures primarily concern internal templates, internal workflow controls and version-controlled documentation.
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 measures respond to the auditor's finding that statements of reasons, while understandable and operational, are not always sufficiently specific or complete in all relevant cases. The introduction of standardised templates will ensure systematic consideration of the required Article 17(3) elements for each enforcement communication. These elements include the type and scope of the restriction, underlying facts, source of detection, role of automation, applicable legal or contractual basis, and available redress mechanisms. Establishing a centralised template library with version control will address the auditor's observation that templates varied by moderator team and enforcement type and were not maintained in a single controlled repository. This measure will enhance consistency, traceability, and auditability across all teams. Implementing a completeness-check mechanism will reduce the risk of omitting legally relevant information from user-facing communications. Improved redress wording will clarify the available complaint and dispute-settlement channels for affected users.
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 18(2)	
Auditor's conclusion: 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.	
Auditor's recommendations on specific measures: Update the Content Moderation Process Guidelines to explicitly describe the fallback procedure under Article 18(2), including the requirement to notify the authorities of the Member State of establishment and/or Europol where the relevant Member State concerned cannot be identified with reasonable certainty.	
1. Measures to implement the operational recommendation	
We acknowledge the auditor's recommendation and update the existing Content Moderation Process Guidelines to expressly document the fallback procedure under Article 18(2) DSA for cases where the Member State concerned cannot be identified with reasonable certainty.	
1.1. Planned measure(s):	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	The provider plans to update of the existing Content Moderation Process Guidelines to include a dedicated Article 18(2) fallback procedure. The updated section will describe the steps to be followed where content or information gives rise to a suspicion of a criminal offence involving a threat to the life or safety of persons, but the relevant Member State concerned cannot be identified with reasonable certainty.
b) Timing for implementation:	The measures are scheduled for implementation by 23 October 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:	The measure is planned to be implemented by 23 October 2026.
c) Result (include references to external resources, for example links to websites, as applicable):	No final result is available yet. Once implemented, the updated Content Moderation Process Guidelines will be available for future audit and compliance review.
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 update will implement the auditor's recommendation by expressly documenting the fallback procedure to be followed where the relevant Member State cannot be identified with reasonable certainty, including notification of the Member State of establishment and/or Europol.
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.4 Recommendation for obligation 23(1)

Auditor's conclusion:
In our opinion, the provider maintained an active enforcement framework for addressing illegal content during the examination period, including removal of content and termination of accounts in severe cases, supported by general prohibitions set out in the TOS. However, this framework was not yet fully formalised into a dedicated Article 23(1) process specifically designed to manage users who frequently and manifestly provide illegal content. In particular, the warning layer, structured suspension periods, repeat-offender tracking, and user-facing transparency around such measures were not yet sufficiently developed. Accordingly, while the provider demonstrated substantive enforcement activity in this area, further formalisation was still needed to fully align the process with the specific requirements of Article 23(1).

Auditor's recommendations on specific measures: (i) Formalise the existing enforcement framework into a graduated Article 23(1) process by defining clear thresholds for frequent and manifest provision of illegal content and introducing internal indicators to identify repeat offenders; (ii) Develop and implement a warning and escalation layer within the existing moderation process, including standardized notices, appeal-related communication, and reasonable suspension periods where appropriate; (iii) Update the TOS to describe more clearly the provider's policy for repeated illegal conduct, including illustrative misuse scenarios, enforcement steps, suspension logic, and user rights.

1. Measures to implement the operational recommendation

We acknowledge the auditor's recommendation. The provider will further formalise its existing enforcement framework for illegal content into a dedicated graduated process under Article 23(1) DSA.

1.1. Planned measure(s):

a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	• Review and update the existing Repeat Infringers Policy and related moderation guidance to define the process for identifying users who frequently and manifestly provide illegal content; • Develop and implement a warning and escalation layer within the existing moderation process, including standardized notices, appeal-related communication, and reasonable suspension periods where appropriate; • Update the TOS to describe more clearly the provider's policy for repeated illegal conduct, including illustrative misuse scenarios, enforcement steps, suspension logic, and user rights;
b) Timing for implementation:	The measures are scheduled for implementation by 31 December 2026.

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

a) Description of the measures:	No final implementation has been completed yet. Since the end of the audit period, the provider has started internal planning for the formalisation of the Article 23(1) process. The provider has also started considering the required TOS updates so that the user-facing policy reflects the revised internal process and provides clearer information on repeated illegal conduct, escalation steps, suspension logic and user rights.
b) Time when the measure(s) were implemented or are planned to be implemented:	Work commenced during the audit period and continued after the end of the audit period. The revised policy, workflow updates, notification templates, moderation-interface logging fields and related TOS amendments are planned to be finalised and implemented by 31 December 2026.
c) Result (include references to external resources, for example links to websites, as applicable):	No final external result is 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 planned measures directly address the auditor's finding that the provider already maintains an active enforcement framework for illegal content, but that this framework was not yet fully formalised as a dedicated Article 23(1) process for users who frequently and manifestly provide illegal content. The revised Repeat Infringers Policy and Article 23(1) workflow will define the thresholds and indicators used to identify repeat offenders. The TOS update will address the auditor's recommendation on user-facing transparency by making the policy for repeated illegal conduct clearer to users.
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.5 Recommendation for obligation 23(2)	
Auditor's conclusion: In our opinion, the provider maintained certain controls relevant to broader Article 23 misuse, including a three-strike mechanism, moderator escalation, prior-warning principles, case-by-case assessment, documentation requirements, and audit trails. However, the available evidence does not demonstrate a fully defined and operational Article 23(2) process. In particular, the provider did not show that it systematically identifies users who frequently submit manifestly unfounded notices or complaints, issues prior warnings specifically for such misuse, or suspends the processing of notices and complaints under Articles 16 and 20 where the statutory threshold is met. The provider's approach not to block users from submitting notices or complaints is a relevant mitigating factor, as users who previously submitted unfounded notices may later submit relevant notices, and unfounded notices reportedly do not materially affect the team's effectiveness. Nevertheless, Article 23(2) still requires a structured reserve mechanism for clear and repeated misuse. Accordingly, the provider should not be assessed as having no relevant controls at all, but further formalisation is needed to align the process with Article 23(2).	
Auditor's recommendations on specific measures: (i) Formalise a dedicated Article 23(2) policy for misuse of Article 16 notices and Article 20 complaints, separate from the existing content-upload strike policy; (ii) Specify thresholds (e.g. % of rejected complaints within a timeframe) that trigger a warning or suspension review; (iii) Establish a structured warning and suspension workflow. Notify offending users with standardized messages and apply time-limited suspensions in repeat cases; (iv) Update the TOS to describe the Article 23(2) misuse policy clearly, including examples, possible consequences, and the duration of any suspension	
1. Measures to implement the operational recommendation	
We acknowledge the auditor's recommendation. The provider will formalise a dedicated Article 23(2) framework for addressing clear and repeated misuse of the notice-and-action and internal complaint-handling systems.	
1.1. Planned measure(s):	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	• Development of an internal policy addressing misuse of the notice-and-action and internal complaint-handling mechanisms; • Definition of thresholds for escalation review (internal criteria for triggering review); • Implement a warning and time-limited suspension workflow; • Create standard warning and suspension notices; • Update the TOS to describe the Article 23(2) misuse policy;
b) Timing for implementation:	The measures are scheduled for implementation by 31 December 2026.
1.2. Measures taken since the end of the period on which the audit report is based	

a) Description of the measures:	No final implementation has been completed yet.
b) Time when the measure(s) were implemented or are planned to be implemented:	Work commenced during the audit period and continued after the end of the audit period. The Article 23(2) policy, workflow, notices and TOS update are planned to be finalised and implemented by 31 December 2026.
c) Result (include references to external resources, for example links to websites, as applicable):	No final external result is 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 measures directly address the auditor's recommendation by creating a dedicated Article 23(2) framework for repeated misuse of notices and complaints. The policy and thresholds will allow the provider to identify clear and repeated misuse. The warning and temporary suspension workflow will ensure that any restriction is proportionate, documented and preceded by notice to the user. The TOS update will provide the required user-facing transparency on misuse examples, consequences and suspension duration.
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.6 Recommendation for obligation 23(3)	
Auditor's conclusion: In our opinion, the provider maintained a case-by-case assessment framework relevant to Article 23(3) during the examination period. The provider's internal guidance requires moderators to assess whether conduct is genuinely repetitive, whether prior warnings were issued, whether earlier strikes were reversed, the frequency and pattern of conduct, the user's apparent intent or negligence, the impact on users and platform processes, and whether corrective behaviour followed earlier enforcement. These factors are broadly aligned with the multi-factor assessment required by Article 23(3). However, the process was not yet fully formalised across all Article 23 scenarios. In particular, the provider did not demonstrate a complete proportional assessment based on the ratio of problematic activity to total user activity, and the Article 23(2) process for frequent manifestly unfounded notices or complaints was not supported by sufficiently structured tracking or user-facing policy.	
Auditor's recommendations on specific measures: (i) Formalise the Article 23(3) assessment into a standard case-review template or checklist for all Article 23(1) and Article 23(2) decisions; (ii) Develop a dedicated Article 23(2) assessment workflow for misuse of notice and complaint mechanisms; (iii) Update the TOS or relevant policy materials to explain the factors considered when assessing repeated misuse under Article 23.	
1. Measures to implement the operational recommendation	
We acknowledge the auditor's recommendation. The provider will formalise the Article 23(3) case-by-case assessment into a standard review process applicable to decisions under Article 23(1) and Article 23(2).	
1.1. Planned measure(s):	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	• Adopt an Article 23(3) case-review checklist, which will be used before applying suspension measures under Article 23(1) or Article 23(2); • Update the TOS or relevant policy materials to explain the main factors considered when assessing repeated misuse;

b) Timing for implementation:	The measures are scheduled for implementation by 31 December 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:	The measures are planned to be implemented by 31 December 2026.
c) Result (include references to external resources, for example links to websites, as applicable):	No final result is available yet. Once implemented, the Article 23(3) checklist and related policy materials will be available for future audit and compliance review.
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 checklist will implement the recommendation by ensuring that Article 23(1) and Article 23(2) decisions are assessed on a case-by-case basis and take into account the relevant factors, including frequency, severity, proportionality, user intent where identifiable, and the relationship between problematic activity and overall user activity.
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.7 Recommendation for obligation 23(4)	
Auditor's conclusion: In our opinion, the provider partially complied with the specified requirements during the examination period, in all material respects. The TOS did not yet describe in a sufficiently clear and detailed manner the specific policy regarding misuse under Articles 23.1 and 23.2, including examples of misuse, the factors relevant for assessing such misuse, the nature and duration of suspensions, and the related user-facing consequences. Accordingly, while the platform had reserved enforcement rights and a general prohibition framework in place, further clarification and formalisation in the TOS was still needed to fully align with the requirements of Article 23.4.	
Auditor's recommendations on specific measures: (i) Finalise the planned revision of the TOS so that they explicitly describe the provider's misuse policy under Articles 23.1 and 23.2; (ii) Include clear examples of relevant misuse, such as repeated provision of illegal content and repeated submission of manifestly unfounded notices or complaints; (iii) Describe more clearly the factors taken into account when assessing misuse, including frequency, severity, proportionality, and user intent where relevant; (iv) Specify in the TOS the nature and duration of suspensions that may be imposed, together with the related warning logic and user rights.	
1. Measures to implement the operational recommendation	
We acknowledge the auditor's recommendation and revise the TOS to clearly describe the misuse policy under Articles 23(1) and 23(2).	
1.1. Planned measure(s):	

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: (i) policy in respect of the misuse pursuant to Articles 23(1) and 23(2), (ii) examples of the facts and circumstances that are taken into account when assessing whether certain behaviour constitutes misuse, (iii) duration of the suspension.
b) Timing for implementation:	The measure is scheduled for implementation by 23 October 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. Since the end of the audit period, the provider has started scoping the TOS amendments.
b) Time when the measure(s) were implemented or are planned to be implemented:	The measure is planned to be implemented by 23 October 2026.
c) Result (include references to external resources, for example links to websites, as applicable):	No final external result is available yet. Once implemented, the updated TOS will be publicly available on the provider's website.
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 TOS revision will implement the auditor's recommendation by making the Article 23 misuse policy transparent to users, including examples of misuse, assessment factors, warning logic, suspension duration and user rights.
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 24(1)	
Auditor's conclusion: In our opinion, the provider maintained an operational transparency reporting process during the examination period and published the relevant biannual transparency reports. The reports included information on moderation and enforcement activity, and no evidence was identified that out-of-court dispute settlement cases under Article 21 had occurred but were omitted. However, the reports did not yet provide the full level of granularity required under Article 24(1), in particular the breakdown of Article 23 suspensions by category and clearer zero-case disclosures for out-of-court dispute settlement information. The provider has acknowledged these limitations and indicated that improvements to reporting fields, tagging, and tracking functionality are underway. Accordingly, the provider demonstrated substantive progress in transparency reporting, while further technical and reporting enhancements remain necessary to fully align with the specific Article 24(1) disclosure requirements.	
Auditor's recommendations on specific measures: (i) Continue the ongoing work to implement structured reporting fields for suspensions under Article 23, distinguishing between manifestly illegal content, manifestly unfounded notices, and manifestly unfounded complaints; (ii) Enhance moderation and enforcement systems to support consistent tagging and categorisation of enforcement actions for transparency reporting purposes; (iii) Integrate suspension logging and reporting dashboards into the provider's reporting workflow to improve traceability, auditability, and consistency across future reporting cycles..	

1. Measures to implement the operational recommendation	
We acknowledge the auditor's recommendation and improve transparency-reporting data collection so that future reports distinguish Article 23 suspensions by category and include clearer zero-case disclosures for out-of-court dispute settlement information.	
1.1. Planned measure(s):	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	• Add the Article 23 suspension categories to enforcement records: provision of manifestly illegal content; submission of manifestly unfounded notices; submission of manifestly unfounded complaints; • Including in the transparency-reporting templates explicit fields for Article 21 out-of-court dispute settlement cases, including a clear zero-case disclosure where no cases occurred; • Incorporate the structured suspension data and Article 21 disclosure fields into the transparency-report preparation process;
b) Timing for implementation:	The measures are scheduled for implementation by 31 December 2026.
1.2. Measures taken since the end of the period on which the audit report is based	
a) Description of the measures:	No final implementation has been completed yet.
b) Time when the measure(s) were implemented or are planned to be implemented:	The measures are planned to be implemented by 31 December 2026.
c) Result (include references to external resources, for example links to websites, as applicable):	No final result is available yet. The results will be reflected in future transparency reports once the updated reporting fields and workflow are 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:	The measures will implement the recommendation by enabling Article 23 suspensions to be reported by category and by ensuring that Article 21 out-of-court dispute settlement information includes clear zero-case disclosures where no cases occurred.
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.9 Recommendation for obligation 27(1), 27(2)	
Auditor's conclusion: In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. The provider disclosed the main parameters of its recommender systems and the options available for recipients to modify or influence them in a structured and user-accessible manner. The Recommender System Guideline further supports compliance by documenting recommender entry points, ranking logic, relative importance of parameters, user control options, governance responsibilities, and the non-profiling option linked to the History feature. However, the provider should continue ensuring that the public-facing TOS remain aligned with the more detailed Recommender System Guideline, particularly regarding the relative importance of parameters and the distinction between personalised and non-personalised recommendation modes.	
Auditor's recommendations on specific measures: Continue the ongoing work on updating the TOS so that they explicitly include a clearer description of the relative importance of the principal parameters influencing recommendations.	
1. Measures to implement the operational recommendation	
We acknowledge the auditor's recommendation and update the TOS to ensure that the public-facing description of recommender systems is aligned with the Recommender System Guideline, regarding the relative importance of the principal parameters influencing recommendations.	
1.1. Planned measure(s):	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	Review and update the TOS to clearly describe the relative importance of the principal parameters influencing recommendations and to clarify the distinction between personalised and non-personalised recommendation modes, including the role of the History feature.
b) Timing for implementation:	The measure is planned to be implemented by 31 December 2026.
1.2. Measures taken since the end of the period on which the audit report is based	
a) Description of the measures:	No final implementation has been completed yet. The provider has started scoping the required TOS update.
b) Time when the measure(s) were implemented or are planned to be implemented:	The measure is planned to be implemented by 31 December 2026.
c) Result (include references to external resources, for example links to websites, as applicable):	No final result is available yet. Once implemented, the updated TOS will be publicly available on the provider's website.
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 update directly implements the auditor's recommendation by making the public-facing TOS clearer on how recommender parameters influence suggested content and how users can distinguish between personalised and non-personalised recommendation modes.
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.10 Recommendation for obligation 28(1)

Auditor's conclusion:
In our opinion, the provider maintained a structured and evolving framework for protecting minors during the examination period, including adult-only TOS clauses, age self-confirmation, access warnings, default content blurring, RTA metadata tagging, parental-control guidance, risk assessment, and documented mitigation planning. The provider has also enhanced its risk-management framework and has begun or reported jurisdiction-specific age-assurance deployments in certain countries, while engaging with the EC and considering further steps to respond to regulatory expectations.

However, the provider's general EU access model continues to rely primarily on self-declaration and supporting safeguards rather than robust age verification at the point of entry. The provider's own documentation recognises that these measures reduce accidental exposure but do not fully prevent determined minors from accessing adult content. Protection of minors therefore remains a high-priority residual risk requiring further mitigation. The EC's preliminary concerns, as relayed during interviews, further support the need for stronger and more consistent age-assurance measures.

Accordingly, while the provider has demonstrated a credible governance framework, active risk recognition, and ongoing compliance efforts, further formalisation and technical implementation are still needed to fully align the platform with the high level of privacy and security expected under Article 28(1).

Auditor's recommendations on specific measures: (i) Continue engaging with the EC and relevant regulators, including participation in testing of EU age-verification tools; (ii) Document the provider's response strategy to the EC's preliminary findings, including legal assessment, technical options, implementation timeline, and responsible owners; (iii) Expand the protection-of-minors KPI framework to measure effectiveness of access controls, age-assurance measures, parental-control guidance, and content-blurring mechanisms; (iv) Maintain jurisdiction-specific deployments, including France, the UK, and Australia, and assess whether lessons learned can be applied more broadly across the EU.

1. Measures to implement the operational recommendation

We acknowledge the auditor's recommendation and will continue strengthening the protection-of-minors framework by improving the related risk-assessment methodology, expanding the KPI framework, and documenting how relevant supervisory feedback is reflected in evidence collection and future risk-assessment cycles.

1.1. Planned measure(s):

a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	• Continue engagement with the EC and relevant regulators, including participation in or monitoring of EU age-verification and age-assurance initiatives where relevant; • Document how relevant EC supervisory feedback concerning Article 28 is reflected in the provider's risk-assessment methodology, KPI selection, evidence sources and internal review process; • Expand the protection-of-minors KPI framework to measure effectiveness of access controls, age-assurance measures, parental-control guidance, and content-blurring mechanisms; • Maintain and, where needed, strengthen existing age-verification deployments in jurisdictions where they are required or implemented, including in France, and actively engage with the Commission on the timeline and technical modalities for rolling out age verification across the EU, drawing on the experience gained from those deployments;
b) Timing for implementation:	The measures are scheduled for implementation by 23 April 2027.

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

a) Description of the measures:	No final implementation has been completed yet. Since the end of the audit period, the provider has continued scoping the response strategy to the EC's preliminary findings, including review of available age-assurance options, internal ownership, and the protection-of-minors KPIs to be incorporated into the risk-management framework.
b) Time when the measure(s) were implemented or are planned to be implemented:	The KPI framework update are planned to be finalised by 23 April 2027.

c) Result (include references to external resources, for example links to websites, as applicable):	No final external result is available yet. The outputs will be reflected in internal compliance documentation, the systemic risk-management framework, and future audit or implementation reporting where applicable.
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 measures implement the auditor's recommendation by improving the evidence base and monitoring structure for protection-of-minors risks. The expanded KPI framework will allow the provider to measure whether minor-protection safeguards are effective in practice. The jurisdiction-specific review will help assess whether tested age-assurance solutions can be applied more consistently across the EU while taking into account proportionality, privacy and technical feasibility.

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

The provider will include protection-of-minors KPIs and EC-response follow-up actions in its internal risk-management review process.

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.11 Recommendation for obligation 34(1)

Auditor's conclusion:
In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. The provider conducted service-specific systemic risk assessments and, in the 2026 cycle, materially strengthened the methodology, documentation, traceability and governance of the assessment. The updated framework distinguishes systemic risks from risk drivers, assesses a broad set of platform-specific risks, links risks to mitigation measures and responsible functions, and includes residual-risk scoring and follow-up actions. The assessment covers each Article 34(1) category, including illegal content, fundamental rights, civic and electoral risks, public security, gender-based violence, protection of minors, public health, and physical and mental well-being.

However, the provider should continue strengthening the evidential and quantitative basis of the assessment, particularly for protection of minors and other high residual-risk scenarios. In light of the interview information concerning the EC's preliminary findings, the provider should ensure that its response to the EC, ongoing supervisory dialogue, and intended compliance actions are clearly reflected in the risk-management roadmap and future assessment cycles.

Auditor's recommendations on specific measures: (i) Continue developing the dedicated KPI framework for protection of minors and other high residual-risk areas; (ii) Further strengthen quantitative evidence supporting likelihood, severity and residual-risk scoring; (iii) Document the provider's response strategy and follow-up actions in relation to the EC's preliminary findings and supervisory dialogue.

1. Measures to implement the operational recommendation

We acknowledge the auditor's recommendation and strengthen the evidential basis of its systemic risk assessment by further developing KPIs for protection of minors and other high residual-risk areas, improving the quantitative support for likelihood, severity and residual-risk scoring, and documenting the follow-up actions related to the EC's preliminary findings and supervisory dialogue.

1.1. Planned measure(s):

a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	• Develop the KPI framework for protection of minors and other high residual-risk areas; • Update the risk assessment methodology to require quantitative or semi-quantitative evidence, where available, to support likelihood, severity and residual-risk scoring; this may include internal moderation data, complaint data, transparency-reporting data, age-assurance metrics, mitigation-effectiveness indicators, or other relevant operational evidence; • Document the provider's response strategy and follow-up actions in relation to the EC's preliminary findings and supervisory dialogue.

b) Timing for implementation:	The measures are scheduled for implementation by 23 April 2027.
1.2. Measures taken since the end of the period on which the audit report is based	
a) Description of the measures:	No final implementation has been completed yet. Since the end of the audit period, the provider has started scoping updates to the risk-management framework, focusing on KPI selection for protection of minors and other high residual-risk areas and the quantitative evidence needed to support residual-risk scoring.
b) Time when the measure(s) were implemented or are planned to be implemented:	The KPI framework updates and quantitative-evidence requirements are planned to be finalised by 23 April 2027.
c) Result (include references to external resources, for example links to websites, as applicable):	No final external result is available yet. The outputs will be reflected in the provider's internal risk assessment methodology, risk register or dashboard, and future systemic risk assessment documentation.
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 measures directly address the auditor's recommendations by improving the evidence base and traceability of the Article 34(1) risk assessment. The KPI framework will provide measurable indicators for protection of minors and other high residual-risk scenarios. The quantitative-evidence requirement will make likelihood, severity and residual-risk scoring more substantiated. Documenting supervisory-feedback follow-up within the risk-assessment methodology will ensure that future assessment cycles reflect relevant regulatory observations through KPI development, evidence collection and scoring improvements.
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:	
The provider will include a basic review step in future risk assessment cycles to verify that high residual-risk areas are supported by relevant KPIs, quantitative evidence where available, and documented follow-up actions.	
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.12 Recommendation for obligation 34(2)	
Auditor's conclusion: In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. The provider assessed how systemic risks may be influenced by the main Article 34(2) factors, including recommender and algorithmic systems, content moderation, TOS enforcement, advertising systems, data-related practices, manipulation and inauthentic use, and regional and linguistic factors. The 2026 two-layer methodology materially improves the structure of this assessment by separating systemic harms from the operational drivers that may cause or intensify them. However, further strengthening remains appropriate, particularly in relation to quantitative scenario analysis, manipulation and automated exploitation testing, regional segmentation, and the evidential basis for high-risk drivers such as age assurance and minors' access. The interview information concerning the EC's preliminary findings further supports the need to keep Article 34(2) risk-driver analysis under active review and to document how supervisory feedback is reflected in future assessment cycles.	
Auditor's recommendations on specific measures: (i) Develop more structured scenario analysis for coordinated manipulation, automated exploitation, abusive reporting, and amplification effects; (ii) Strengthen quantitative indicators for recommender, moderation, advertising, data-practice and age-assurance drivers; (iii) Document how the provider's dialogue with the EC and response to preliminary findings are reflected in updated risk-driver analysis and mitigation planning.	
1. Measures to implement the operational recommendation	

We acknowledge the auditor's recommendation and strengthen its Article 34(2) risk-driver assessment by introducing structured scenario analysis, improving quantitative indicators for key service drivers, and documenting how EC supervisory feedback is reflected in risk-driver analysis and mitigation planning.	
1.1. Planned measure(s):	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	• Introduce structured scenario analysis for key risk drivers covering coordinated manipulation, automated exploitation, abusive reporting, and amplification effects; • Define quantitative indicators for selected Article 34(2) drivers; • Document how the provider's dialogue with the EC and response to preliminary findings are reflected in updated risk-driver analysis and mitigation planning.
b) Timing for implementation:	The measures are scheduled for implementation by 23 April 2027.
1.2. Measures taken since the end of the period on which the audit report is based	
a) Description of the measures:	No final implementation has been completed yet. Since the end of the audit period, the provider has started scoping updates to the Article 34(2) risk-driver assessment, including the structure of scenario analysis and the quantitative indicators to be used for key risk drivers.
b) Time when the measure(s) were implemented or are planned to be implemented:	The scenario-analysis framework and quantitative indicators are planned to be finalised by 23 April 2027.
c) Result (include references to external resources, for example links to websites, as applicable):	No final external result is available yet. The outputs will be reflected in the provider's internal risk-driver analysis, risk register or dashboard, mitigation planning materials, and future systemic risk assessment documentation.
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 measures directly address the auditor's recommendation by making the Article 34(2) assessment more evidence-based and traceable. Structured scenarios will support analysis of manipulation, automated exploitation, abusive reporting and amplification effects. Quantitative indicators will strengthen the evidential basis for assessing key risk drivers. Documenting supervisory-feedback follow-up within the risk-driver methodology will ensure that relevant regulatory observations are reflected in future assessment cycles through scenario selection, evidence collection, scoring support and mitigation-planning links.
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:	
The provider will include a basic review step in future risk assessment cycles to verify that key Article 34(2) drivers are supported by scenario analysis, relevant quantitative indicators where available, and documented mitigation follow-up.	
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.13 Recommendation for obligation 35(1)	
Auditor's conclusion: In our opinion, the provider complied with the specified requirements during the examination period, in all material respects. The provider implemented a broad set of reasonable, proportionate and documented mitigation measures tailored to the systemic risks identified under Article 34. The measures cover the main areas referred to in Article 35(1), including design adaptations, TOS and enforcement, content moderation, recommender systems, advertising systems, internal governance, trusted flagger handling, user awareness, protection of minors and synthetic or manipulated media. However, important limitations remain in relation to protection of minors. The current measures, including age self-confirmation, warnings, blurring and RTA tagging, are relevant and proportionate as part of a layered safeguard model, but they are not equivalent to robust age verification and cannot fully prevent circumvention. This is consistent with the provider's own residual-risk assessment, which continues to identify protection of minors as a priority high-risk area.	
Auditor's recommendations on specific measures: (i) Continue developing the KPI framework for mitigation effectiveness, prioritising protection of minors and other high residual-risk scenarios; (ii) Document the provider's response strategy and follow-up actions in relation to the EC's preliminary findings and supervisory dialogue; (iii) Continue assessing age-assurance options and document the reasoning for selected measures, including effectiveness, proportionality, privacy impact and technical feasibility	
1. Measures to implement the operational recommendation	
We acknowledge the auditor's recommendation and strengthen the mitigation framework by developing mitigation-effectiveness KPIs for protection of minors and other high residual-risk scenarios, documenting follow-up actions related to the EC's preliminary findings, and maintaining a documented assessment of age-assurance options.	
1.1. Planned measure(s):	
a) Description of the measure(s) (indicate the objective(s), any milestones, revision steps and, where applicable, performance indicators):	• Develop mitigation-effectiveness KPIs to assess the effectiveness of mitigation measures, prioritising protection of minors and other high residual-risk scenarios identified in the systemic risk assessment; • Document the provider's response strategy and follow-up actions in relation to the EC's preliminary findings and supervisory dialogue; • Maintain and, where needed, strengthen existing age-verification deployments in jurisdictions where they are required or implemented, including in France, and actively engage with the Commission on the timeline and technical modalities for rolling out age verification across the EU, drawing on the experience gained from those deployment.;
b) Timing for implementation:	The measures are scheduled for implementation by 23 April 2027.
1.2. Measures taken since the end of the period on which the audit report is based	
a) Description of the measures:	No final implementation has been completed yet. Since the end of the audit period, the provider has started scoping updates to the mitigation framework, focusing on KPIs, and documentation of EC-response follow-up actions.
b) Time when the measure(s) were implemented or are planned to be implemented:	The KPI framework are planned to be finalised by 23 April 2027.
c) Result (include references to external resources, for example links to websites, as applicable):	No final external result is available yet. The outputs will be reflected in internal mitigation documentation, the Mitigation Measures Register or Dashboard, and future systemic risk assessment or implementation reporting where applicable.

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 measures implement the auditor's recommendation by making mitigation effectiveness more measurable and better documented. The supervisory-feedback follow-up will be reflected through KPI design, evidence collection, monitoring and mitigation-governance updates.
1.3. Where applicable, description of any measure(s) to adjust benchmarks for compliance and internal controls:	
The provider will include a review step in the mitigation-management process to verify that high residual-risk areas are linked to relevant KPIs, documented mitigation actions, and age-assurance assessment records where applicable.	
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 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