Analysis of the 2024/2025 Digital Services Act audit reports

Exploring the 2025 DSA audit reports of 21 Very Large Online Platforms and 2 Very Large Online Search Engines: a benchmark study.

KPMG the Netherlands

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01 Digital Services Act: overview

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The Digital Services Act aims to create a safer, more transparent, and more accountable online environment for users across the EU

The DSA regulates – amongst others – intermediary services such as online platforms, marketplaces, social media platforms, video platforms, app stores and online travel and accommodation platforms. The EU sets out to prevent illegal and harmful activities online and the spread of disinformation by ensuring user safety, by protecting fundamental rights, and by creating a fair and transparent online environment.

Key goals of the Digital Services Act (DSA)

For citizens

- Better protection of fundamental rights, e.g. freedom of expression, consumer rights, online privacy etc.
- User empowerment with more control, choice and easier reporting of illegal content.
- Stronger protection of children online, such as the prohibition of advertisements targeted at minors.
- Less exposure to illegal content.
- More transparency over content moderation decisions with the DSA Transparency Database.

For providers of digital services

- According to the EC, the DSA aims to provide more legal certainty.
- A harmonized and single set of rules across the EU with little differences on member state level.
- Liability exemption for intermediary service providers for content disseminated on their services.

For business users of digital services

- Access to EU-wide markets through platforms.
- Level playing field against providers of illegal content.

For society at large

- Greater democratic control, oversight and accountability over systemic platforms.
- Mitigation of systemic risks, such as manipulation or disinformation.
- A safer digital space for everyone.

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As of 2025, 23 Very Large Online Platforms and 2 Search Engines have a yearly external audit obligation under the DSA

The DSA applies to all providers of intermediary services offering their services to users established or located in the EU. A specific group of those, i.e., Very Large Online Platforms (VLOPs) and Very Large Online Search Engines (VLOSEs) that individually reach 45+ million active monthly users in the EU, have a yearly external audit obligation to undergo an assessment for compliance with the DSA.

- In 2023, 17 online platforms qualified as VLOPs, and 2 search engines qualified as VLOSEs and had an audit obligation over audit year 2023/2024.
- In 2024, 6 additional VLOPs were designated as such under the DSA and have an audit obligation over audit year 2024/2025.

Very Large Online Search Engine (VLOSE)

Search engines

Microsoft Bing

Google Search

Very Large Online (VLOP)

(Social) media

LinkedIn, TikTok, Snapchat, X, Pinterest, YouTube

XVIDEOS, Pornhub, XNXX.COM ★, STRIPCHAT

Online marketplaces & other platforms

amazon, AliExpress, TikTok ★, Google Shopping, Booking.com, TEMU ★, SHEIN, zalando, Google Play, Google Maps, Apple, WIKIPEDIA

Designated as VLOP in 2024 (First DSA audit report in 2025)

★ Temu (designated as of 31 May 2024) and XNXX.com (designated as of 10 July 2024) did not publish a DSA audit report as of December 2025 and were therefore not included in this publication.

★ TikTok is a social media platform as well as a marketplace platform.

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02 Key takeaways

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Although DSA audit outcomes steadily improve, content moderation and transparency reporting remain challenging while EC enforcement ramps up

1

Steady improvement of audit outcomes compared to year 1

Overall trend compared to 2023/2024: Compared to Y1, Y2 shows a slight increase of 'positive' opinions (from 72% to 79%), a slight reduction of 'positive-with-comments' opinions (from 17% to 15%), while 'negative' opinions are almost halved (from 11% to 6%) compared to last year.

2

T&Cs, Notice & Action and Transparency Reporting remain challenging

Recurring challenges: In line with last year, compliance with Article 14 (Terms & Conditions), Article 16 (Notice & Action Mechanisms), and Articles 15, 24 & 42 (Transparency Reporting) remains challenging.

3

Content moderation obligation became a broader issue in 2024/2025

In addition to recurring challenges from last year, which includes Article 16 (Notice & Action Mechanisms), this year obligations under content moderation received the highest number of 'negative' opinions across all Articles, especially Article 20 (Internal Complaint Handling), Article 22 (Trusted Flaggers) and Article 23 (Measures and Protection against Misuse).

4

Timely notifications and redress options (Art 16.5) is the hardest to get right

Article 16.5 (timely notifications and inclusion of redress options in decision notices) has the highest number of 'negative' opinions across the audit reports of 2024/2025. Of all reports, **43%** received a 'negative' opinion, and 19% a 'positive-with-comments' opinion.

5

EC has started 15 DSA investigations based on answers from 58 RFIs

DSA RFIs concentrated primarily on systemic risk assessment (Article 34-35), followed by recommender systems (Article 27, 38), advertising (Articles 26, 39) and protection of minors (Article 28), with social media platforms receiving the most scrutiny. Of 58 RFIs (since the DSA took entered into force), 15 led to investigations, of which 5 had preliminary findings and 3 were concluded as follows: 2 with binding commitments and 1 with a fine for non-compliance.

6

Code of conducts and Article 40 delegate act broaden audit scope

The Code of Conduct on Hate Speech and the Code of Conduct on Disinformation, alongside the publication of guidelines on the Protection of Minors (Article 28.4 DSA) and the Delegated Act on Article 40, broadened the regulatory and auditable scope. Looking ahead, in 2026 there will be continued enforcement, expanded external audit scopes and extended supervision under new delegated acts, codes of conduct and guidelines.

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Key insights per deep dive compliance themes of our 2024/2025 Digital Services Act Audit Report Analysis

1. Overall audit opinion	• DSA audit opinions improved modestly in 2025 with fewer negative findings, but overall conclusions remain constrained by EC investigations and inconsistent testing
2. Audit opinions per obligation	• Audit outcomes diverged sharply in 2025, with Wikipedia shifting to the highest negative opinions, while Stripchat and Snapchat showed no negatives
3. General Compliance (Art. 11,12,14)	• Most VLOPs/VLOSEs meet core DSA requirements, but weak controls, late implementation and poor documentation undermine effective compliance assurance
4. Compliance Function (Art. 41)	• Article 41 compliance is largely effective, but documentation and governance gaps forced substantive testing and drove all negative opinions at one platform
5. Systemic Risk Assessment (SRA – Art. 34-35)	• SRA frameworks matured in 2025, but subjective interpretation, documentation gaps and ongoing investigations continue to limit assurance under Articles 34–35
6. Content Moderation (Art. 16-18, 20-23)	• Despite overall improvement in notice & action compliance, decision notifications remain the key failure point with rising negatives and limited evidence of durable remediation • Negative audit opinions rose across user-redress and enforcement obligations, driven by delays, weak dispute handling, and inadequate trusted-flagger and misuse controls
7. Transparency Reporting (Art. 15, 24, 42)	• Transparency compliance improved significantly in 2025, but persistent reporting quality gaps remain
8. Online Interface Design (Art. 25)	• Article 25 compliance improved sharply year-over-year, but residual manipulative design risks persist, driving continued auditor comments despite fewer negative opinions
9. Protection Of Minors (Art. 28)	• Age-assurance remains the critical gap under Article 28, with heightened scrutiny and new 2025 guidelines reshaping benchmarks despite ad-to-minors pullbacks
10. Advertising (systems) (Art. 26, 39)	• Advertising transparency and ad-repository obligations remain high-risk and under regulatory scrutiny, driven by persistent data gaps and accessibility issues
11. Recommender Systems (Art. 27, 38)	• Recommender system compliance improved markedly in 2025, eliminating negative opinions, but transparency on parameter weighting and control maturity remains insufficient
12. Traceability of Traders (Art. 30, 31, 32)	• Marketplace compliance strengthened year-over-year, but manual verification, weak seller enforcement, and delayed consumer notifications remain attention points
13. Data Access for researchers (Art. 40)	• Article 40 yields no negative opinions, but assurance remains constrained by limited testing, ongoing investigations, and expanded scope under new Delegated Act
14. Code of Conduct on Hate Speech	• DSA audits show broad compliance with the Hate Speech Code of Conduct that came into audit scope , but uneven outcomes on content removal obligations

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03 Deep dive – General

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DSA audit opinions improved modestly in 2025 with fewer negative findings, but overall conclusions remain constrained by EC investigations and inconsistent testing

Key Insights

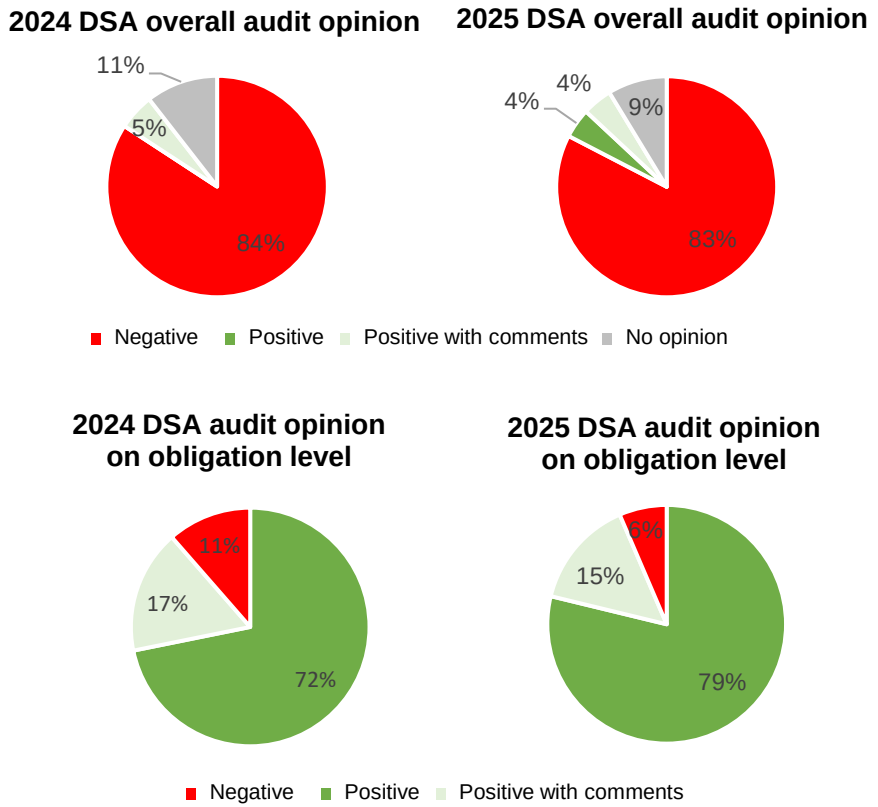
Overall trend compared to audit report year 2024:

- **In the audit report year 2024**, **all audit reports contained remarks:** remarks ranged from 'positive-with-comments' to 'negative' opinions or disclaimers.
- **Overall, the opinions in the audit report year 2025 were slightly more optimistic:** 1 VLOP (Stripchat) received a fully 'positive' opinion, 1 VLOP (Snapchat) received a 'positive-with-comments' opinion, and 19 VLOPs received 'negative' opinions. For Facebook and Instagram, no overall opinion was issued due to the significant number of ongoing European Commission (EC) investigations.
- **Decrease in 'negative' opinions on obligation level:** Compared to the audit report year 2024, the audit report year 2025 shows an increase of 'positive' opinions (7% increase), a slight reduction of 'positive-with-comments' opinions (2% decrease) while 'negative' opinions are almost halved (from 11% to 6%).
- **Overview of audit opinions:** Unlike audit report year 2024, in audit report year 2025, most auditors included an overall table by obligation in the audit report.

Key insights:

- We observed that X (formerly Twitter) received only 'positive' or 'positive-with-comments' opinions at the obligation level. Nevertheless, an overall 'negative' opinion was issued because of the volume of ongoing EC investigations. In contrast, for Facebook and Instagram, the same factor led auditors to refrain from issuing an overall opinion.
- For three VLOPs, the overall audit opinion was not explicitly stated in the report but inferred from obligation-level opinions (Snapchat: 'positive with comments'; Stripchat: 'positive'; Pornhub: 'negative')
- Testing approach: The disclosure of the applied testing methodology was inconsistent across the reports. While some reports included a table detailing the methodology, others did not consistently specify the testing approach for each obligation. Across most online platforms, the testing approach varied by obligation and ranged from control-based to substantive or mixed methods. Two platforms that stood out:
  - Booking.com: Primarily substantive testing was applied.
  - Zalando: Although controls were frequently implemented, they were never deemed sufficient to support an audit opinion. Consequently, either a substantive or mixed testing approach was applied.

Key Graph



Note: For 4 VLOPs, audit report year 2025 was the first year under an obligation to perform an external audit.

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Audit outcomes diverged sharply in 2025, with Wikipedia shifting to the highest negative opinions, while Stripchat and Snapchat showed no negatives

Key Insights

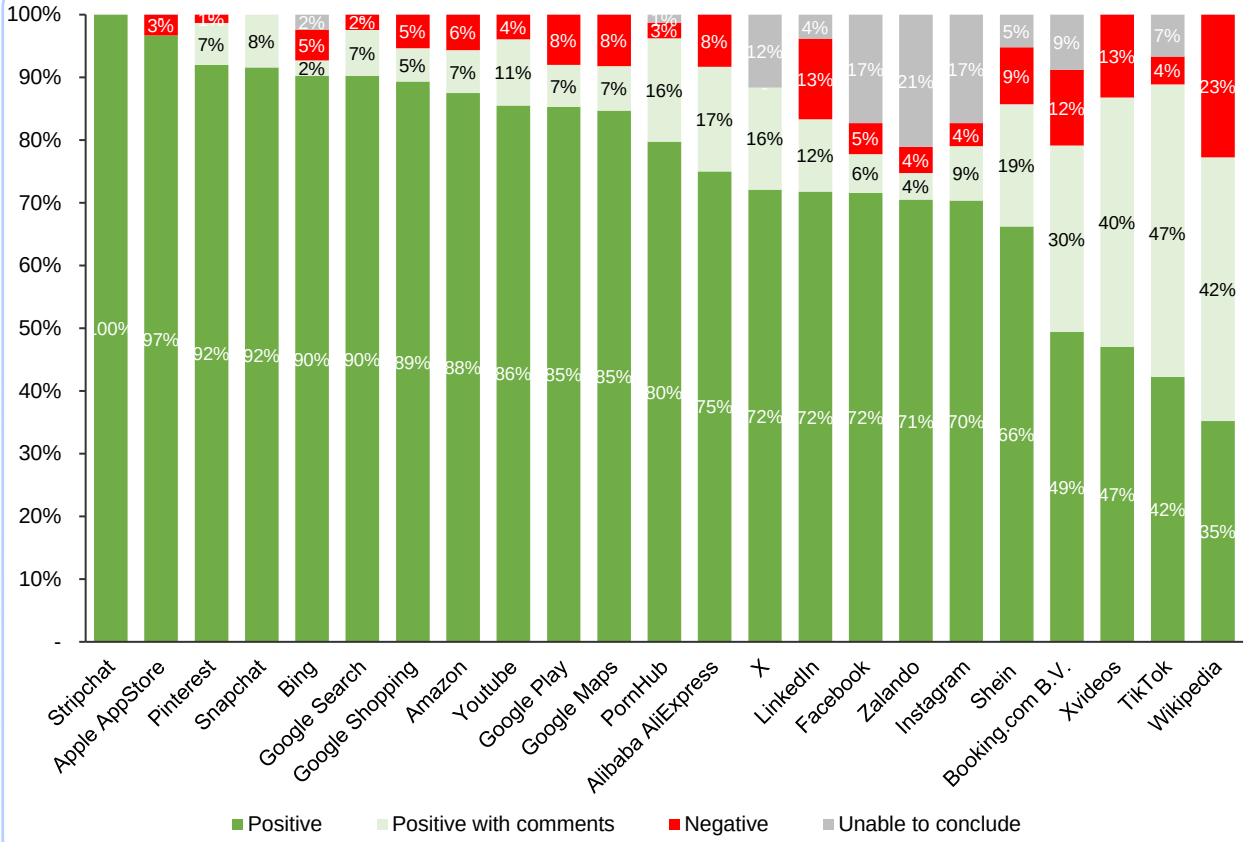
Key insights

- **Shift in overall 'negative' opinions**: in the audit report year 2024, Wikipedia was the only VLOP without any 'negative' opinions. In audit report year 2025, it has the highest percentage of 'negative' audit opinions, marking a significant change.
- **VLOPs with no overall 'negative' opinion:** Stripchat and Snapchat stand out as the only VLOPs with no 'negative' opinions.
- **Overall 'unable-to-conclude' opinions:** Zalando, Facebook and Instagram have the highest percentage of unable to conclude opinions.
  - For Facebook and Instagram, this is primarily due to ongoing EC investigations.
  - For Zalando, auditors cited insufficient evidence to form an opinion.

Additional details

- **Opinion categories:** The overview reflects percentages of opinions classified as:
  - 'Positive', 'Positive with comments', 'Negative', and 'Unable to conclude' (due to investigations or insufficient evidence).
  - For Stripchat and Wikipedia, opinions were originally given at Article level and were treated the same for every underlying obligation for this analysis.
  - Some auditors used additional subcategories (e.g., 'Positive with comments but remediated during audit period'), but for this deep dive, all opinions were grouped into the three main categories.

Key Graph



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04 Deep dive – Compliance Themes

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Most VLOPs/VLOSEs meet core DSA requirements, but weak controls, late implementation and poor documentation undermine effective compliance assurance

Key Insights

Key trends and themes

- **Control processes and documentation**: While most VLOPs/VLOSEs achieve material compliance, internal control processes and documentation remain insufficient. Weaknesses include incomplete Terms of Service summaries, inadequate change notifications, and an overreliance on external links for core DSA compliance policies.
- **Delayed implementation**: VLOPs/VLOSEs introduced enhancements, such as single points of contact and broader language support, but these risk management efforts were often implemented only midway through the audit cycle.

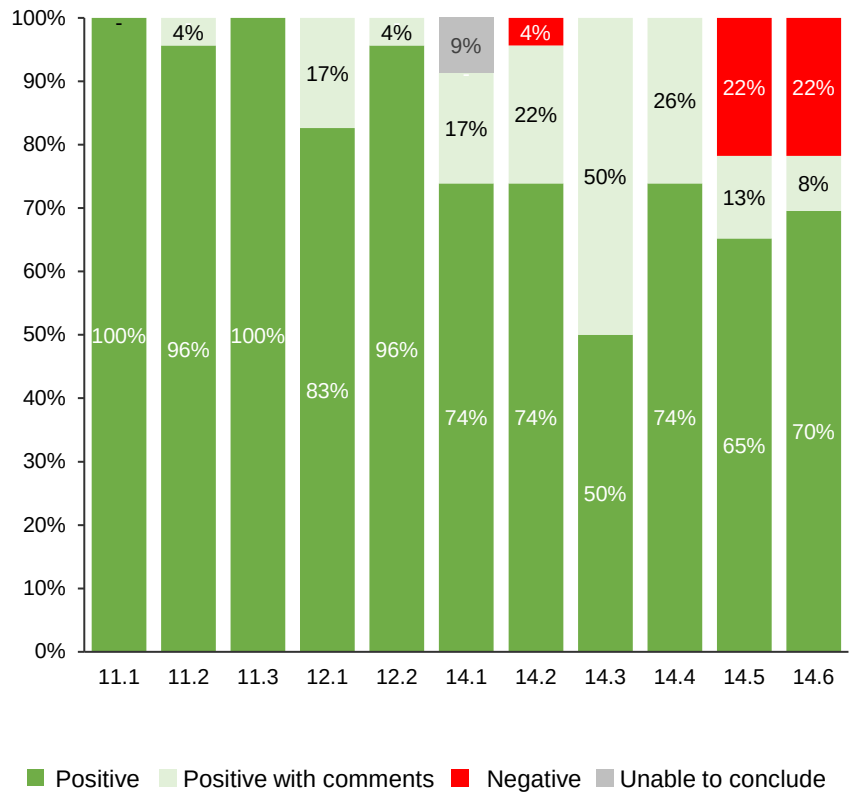
Article-specific insights:

Article 11 – Points of contact for authorities *(Requires VLOPs/VLOSEs to designate a single point of contact for Member State authorities and the Commission that enables clear, accessible information and multilingual communication):* All VLOPs/VLOSEs received positive opinions, a slight improvement from audit report year 2024 where one 'negative' opinion was noted. Although all VLOPs/VLOSEs' points of contact are in place, one VLOP received the comment that clarity and usability can still be improved, for example by adding a direct "button on the mobile app and desktop site", referring to obligation 11.2 that prescribes that point of contact information needs to be easily accessible.

Article 12 – Points of contact for recipients *(Requires a single point of contact for users that enables direct, rapid, user-friendly and non-automated electronic communication):* While points of contact do exist and are available, process flow issues – such as forms that are hard to locate – hinder accessibility. In addition, several VLOPs/VLOSEs experienced temporary gaps in direct contact availability. In the reports auditors recommend that moving forward, communication must expand beyond email to include clearer, DSA-specific information.

Article 14 – Terms and conditions *(Requires clear, accessible, machine-readable terms and conditions. Additionally, VLOPs/VLOSEs must provide concise summaries of their terms and publish their terms in all official EU languages):* Several VLOPs/VLOSEs did not timely publish the summary of their terms, did not have redress mechanisms in place, and did not have terms in all EU languages. Furthermore, some VLOPs/VLOSEs provided unclear notifications of changes in the terms and conditions and relied on live and external links for moderation policies, which weakens the oversight of internal control processes. However, all VLOPS/VLOSEs enforced their restrictions diligently, objectively and proportionately, as per Article 14.4, by relying mostly on processes and controls covered in other DSA Articles.

Key Graph



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Article 41 compliance is largely effective, but documentation and governance gaps forced substantive testing and drove all negative opinions at one platform

Key Insights

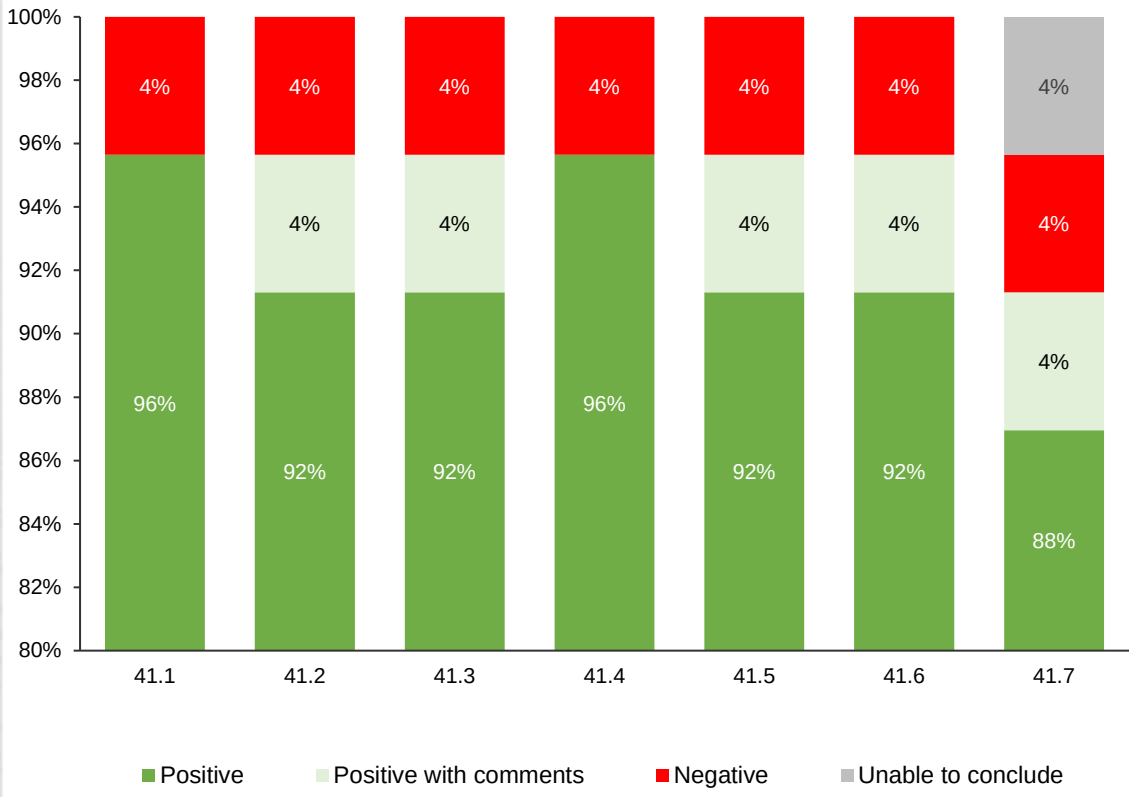
Key Trends & Themes

- **Largely positive opinion:** The assessment of Article 41 is largely positive.
- **Negative opinion for one platform:** All negative audit opinions were concentrated on one platform.
- **Testing approach:** Auditors frequently shifted from a controls-based approach to substantive testing due to the absence of governance controls.

Specific article insights:

- **Article 41.2 – Head of Compliance** (*The head of compliance must be qualified, independent, report directly to management, and cannot be removed without prior approval)* Last year, this article had the most remarks from auditors (5% negative and 16% positive with comments). Negative observations about on the absence of formally established management bodies, a lack of active involvement in the audit process, and a failure to implement formalized risk management procedures.
- **Article 41 – Compliance Function.** As this is the second year of the DSA audit, awareness of the DSA within the compliance function has improved significantly. Compliance officers are performing their core tasks. Current opinions focus mainly on documentation gaps and governance issues:
    - **Documentation:** gaps include missing approvals from the Head of the DSA Compliance Function, limited staff engagement, inadequate evidence of the function's role, authority, and reporting lines. Furthermore, there is a lack of structured DSA training and internal communication initiatives.
    - **Governance:** One platform lacked a clear compliance structure, which undermined the effectiveness of its internal control processes

Key graph



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SRA frameworks matured in 2025, but subjective interpretation, documentation gaps and ongoing investigations continue to limit assurance under Articles 34–35

Key Insights

Key trends and themes

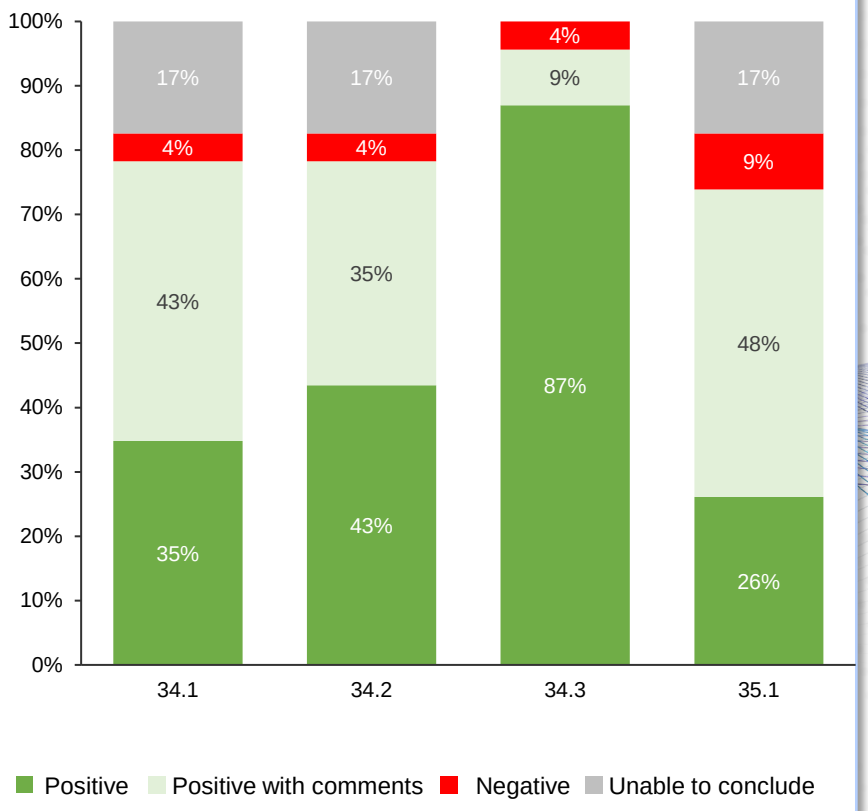
- **Year-over-year:** Compared to audit report year 2024, general risk frameworks are established. There still is room for improvement, particularly regarding the assessment of new products and functionalities.
- **Recurring high number of comments**: Overall, this theme received among the highest number of 'positive-with-comments' opinions, reflecting the broad and subjective interpretation of Articles 34-35 and suggesting that whilst there is room for further improvement, there is also a need for further guidance.
- **Testing approach:** The auditors' testing approach for Article 34/35 is often a mixed (both control-based and substantive).
- **Ongoing investigations**: Auditors were unable to conclude on art. 34/35 for multiple social media platforms across due to ongoing EC investigations.
- **Focus areas in 2025**: In 2025, VLOPs/VLOSEs reports highlight a clear focus on enhancing protections for minors alongside managing the continued emergence and impact of artificial intelligence.

Article-specific insights:

Article 34 – Risk assessment *(Requires VLOPs/VLOSEs to perform an annual, service-specific assessments of systemic risks and influencing factors):* Last year, half of the VLOPs/VLOSEs received a 'positive-with-comments' opinion on Article 34, with key observations pointing to the absence of a formalized systemic risk assessment process and related governance elements such as training, controls, and documented procedures. In audit report year 2025, when most VLOPs/VLOSEs have established general risk frameworks, auditors emphasized the need for more formalized documentation, particularly regarding the assessment of new products and functionalities and their impact on systemic risk evaluations.

Article 35 – Mitigation of risks *(Requires VLOPs/VLOSEs to take proportionate, effective measures tailored to identified risks):* Overall, progress is visible, but additional maturity is needed to fully meet Article 35 requirements. Positive comments and 'negative' audit opinions in this category show that risk-mitigation governance still needs further formalization. While structured frameworks have improved this year, key gaps remain in linking mitigation measures to measurable controls and strengthening documentation of rationale and timelines.

Key Graph



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Despite overall improvement in notice & action compliance, decision notifications remain the key failure point with rising negatives and limited evidence of durable remediation

Key Insights

Key trends and themes

- **Year-over-year:** Despite a significant increase of 'negative' audit opinions for Article 16.5 (notifications of decisions) from 15% to 43%, there was overall a decreasing trend of 'negative' audit opinions within this theme, e.g., for Article 16.6 (processing of notices) from 36% to 14%, for Article 17.1 (Statement of Reasons) from 26% to 5% and for Article 18.1 (notification of suspicion of crimes) from 15% to 5%.
- **Major challenge**: Across the audit reports, notifications of decisions (16.5) emerged as the most challenging area, with 43% of audit opinions being 'negative'.
- **Statements of Reasons**: Auditors observed persistent issues regarding the timeliness and completeness of confirmations of the receipt of a notice and Statements of Reasons (SORs).
- **Persistent weakness**: Notification of criminal offences (18) remains a challenge, characterized by delays and insufficient triage processes.
- **Limited evidence**: While VLOPs have implemented short-term corrective measures, evidence of their long-term effectiveness remains limited.

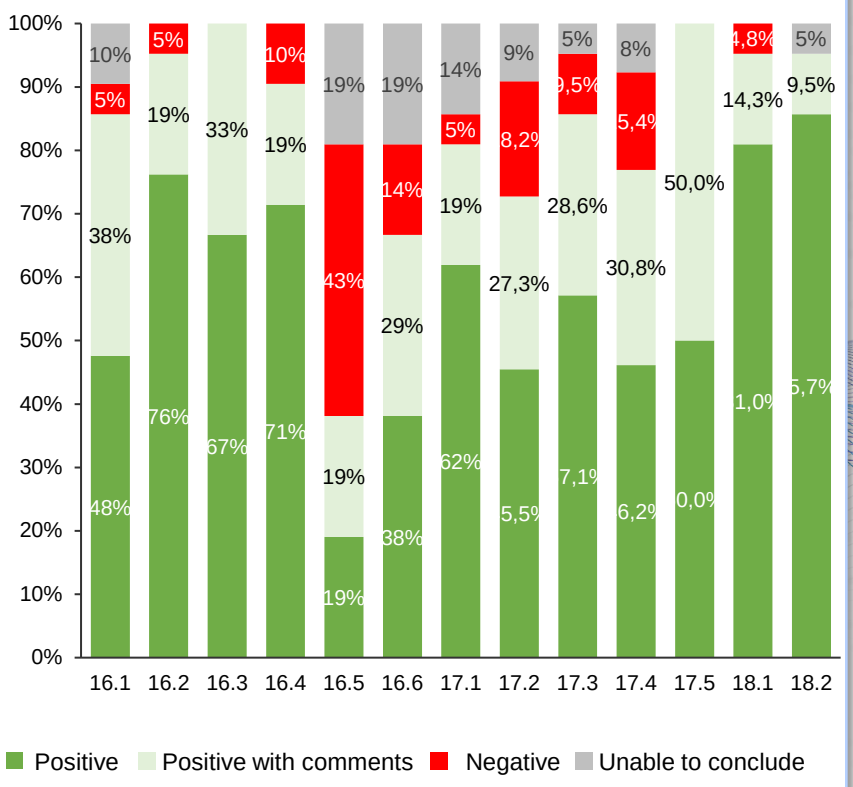
Article-specific insights:

Article 16 – Notice and action mechanisms *(Requires VLOPs to provide user-friendly electronic mechanisms for reporting illegal content. Decisions on reported content must be timely, diligent, and objective):* The primary challenge was delayed or missing confirmations of receipt. Many notice and action mechanisms were not accessible and user-friendly for non-registered users, e.g., requiring login requirements that hindered accessibility. Moreover, some VLOPs did not require users to substantiate their notices, leading to incomplete notices. Auditors recommended automating notifications, formalizing internal policies and strengthening monitoring controls.

Article 17 – Statement of Reasons (SORs) *(Requires clear, specific SORs for restrictions, including facts, legal or contractual grounds, automation disclosure and redress options):* Many SORs lacked necessary legal references, information on automation and available redress options. Furthermore, documentation gaps were common, and SORs were often delayed or absent at the time of the restriction. Auditors recommended VLOPs to standardize templates, further embed redress options and enforce real-time issuance.

Article 18 – Notification of suspicions of criminal offences *(Requires prompt notification to law enforcement when VLOPs suspect criminal offences involving threats to life or safety, including all information):* Auditors identified significant delays in escalation and insufficient keyword coverage for detecting threats. Manual triage slowed the response process, and documentation on jurisdictional handling was often missing. Auditors recommended that VLOPs automate detection and escalation workflows and formalize internal policies.

Key Graph



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Negative audit opinions rose across user-redress and enforcement obligations, driven by delays, weak dispute handling, and inadequate trusted-flagger and misuse controls

Key Insights

Key trends and themes

- **Year-over-year:** 'Negative' audit opinions increased, mostly for Article 20.5 (notification of decision) from 15% to 24%, for Article 21 (out-of-court dispute settlement) from 0% to 5-10%, for Article 22.1 (trusted flaggers) from 0% to 23%, for Article 23.2 (suspension of notices) from 15% to 25% and for Article 23.3 (suspension conditions) from 10% to 19%.

Article-specific insights:

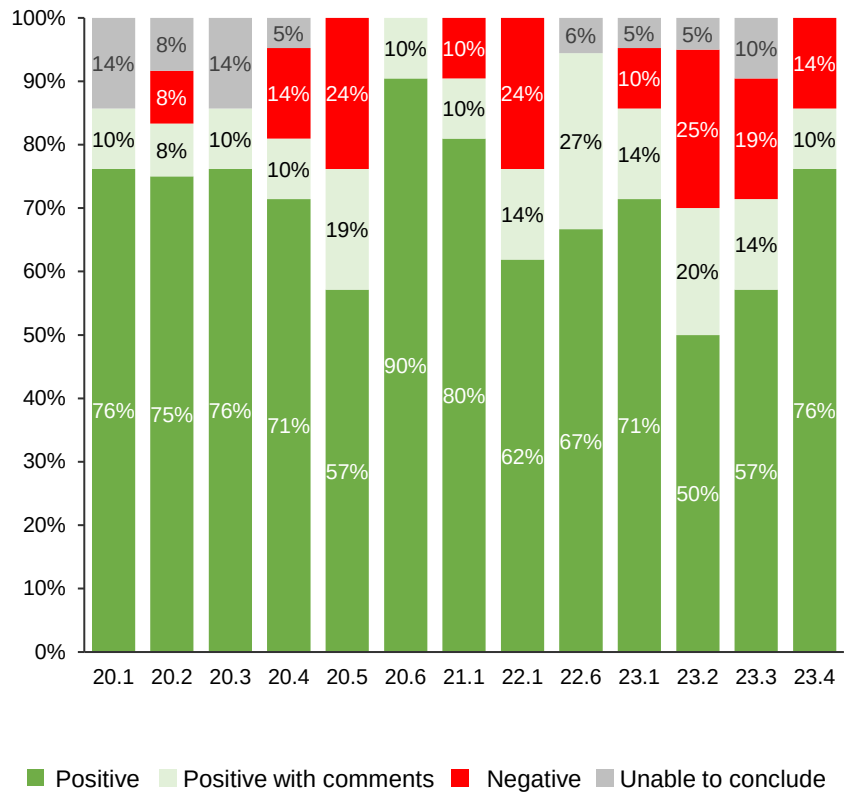
Article 20 – Internal complaint-handling system *(Requires VLOPs to provide an effective, free, electronic complaint-handling system, to handle complaints timely, diligently and non-arbitrarily, inform complainants of their decision without undue delay, including redress options):* Reasons for 'negative' audit opinions revolved mostly around time-related issues, e.g., complaints were not handled in a timely manner, VLOPs did not inform complainants without undue delay of their decision and available redress options, VLOPs/VLOSEs prematurely restricted underlying content or account data.

Article 21 – Out-of-court dispute settlement (OoCDS) *(Requires VLOPs to enable users to select OoCDS bodies, make access clear and user-friendly, decide within 90 days and bear the fees if user wins):* 'Negative' audit opinions concerned the lack of documented process for OoCDS, including missing information on dispute settlement bodies from many decision templates, inconsistent notifications and informal underlying procedures for handling these disputes.

Article 22 – Trusted flaggers *(Requires notices by trusted flaggers to be prioritized and processed without undue delay):* Overall, across VLOPs, notices by trusted flaggers are not prioritized, processed and decided upon without undue delay. Auditors included in their comments missing procedures for handling trusted flaggers' notices, a lack of controls for monitoring restricted access to a trusted flagger database, a lack of technical infrastructure or capabilities to identify and verify trusted flaggers' notices.

Article 23 – Measures and protection against misuse *(Requires VLOPs to warn and suspend users who frequently provide manifestly illegal content or unfounded notices)*: Some VLOPs did not suspend recipients' rights as required by DSA and their policies, while others could not demonstrate that suspension decisions were made on a case-by-case, diligent, timely and non-arbitrary manner. Reasons included e.g., monitoring being limited to a narrow set of categories of illegal content, missing or ineffective processes for issuing suspension warnings, a lack of technical infrastructure to track repeat offenders, a lack of (clarity in the) misuse policy that is often included in the terms and conditions.

Key Graph



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Transparency compliance improved significantly in 2025, but persistent reporting quality gaps remain

Key Insights

Key trends and themes

- **Positive outlook**: Most audited obligations show positive results. Specifically, Article 24.2 (Reporting User Numbers) and Article 42 (Transparency Reporting Obligations for VLOPs/VLOSEs), except for par. 2 (human resources working on content moderation), have been implemented effectively across most VLOPs/VLOSEs.
- **Main challenges**: Articles 15.1 and 24.1 received the highest number of 'negative' audit opinions within this theme, primarily due to issues with categorization and granularity of reporting.
- **Decrease of 'negative' audit opinions**: Although 'negative' audit opinions are concentrated on the same obligations, there is a significant decrease from 2024 audit reports to the 2025 ones (roughly: Article 15.1 from 31% to 22%, Article 24.1 from 36% to 24%, Article 24.5 from 26% to 14% and Article 42.2 from 31% to 14%).

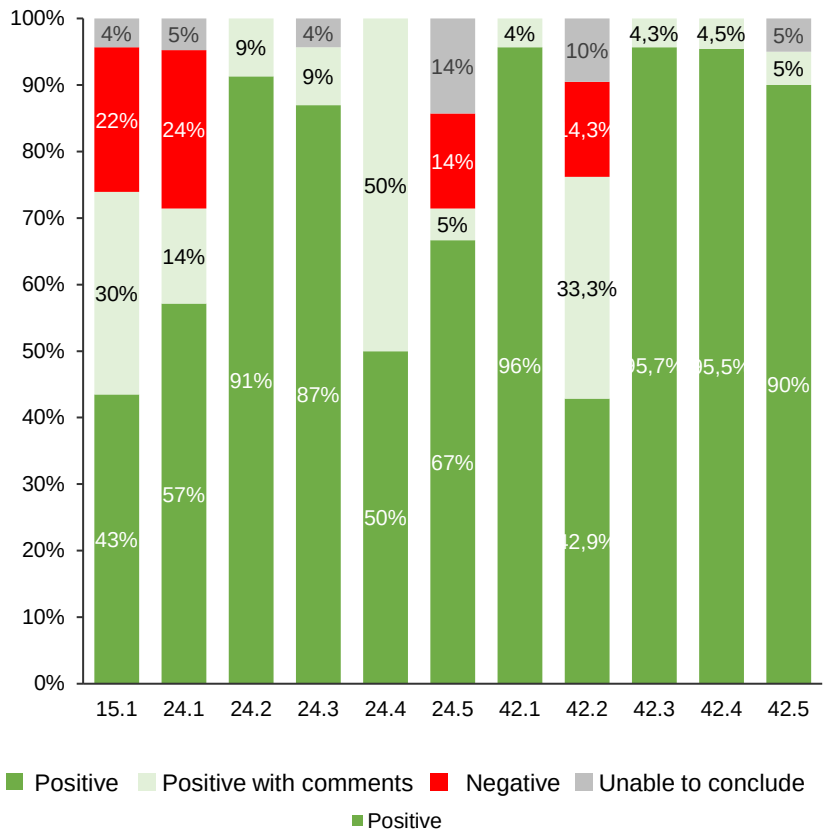
Article-specific insights:

Article 15 – Transparency obligations for intermediary services *(Requires VLOPs to publish annual, easily accessible transparency reports detailing their content moderation activities):* This obligation generated a high number of 'negative' audit opinions. Reasons included missing categorization of restriction measures, limited metrics on monetization restrictions, and insufficient complaint bases. 'Positive-with-comments' opinions mentioned that transparency reports lack accuracy metrics for automation, i.e., accuracy and error rate indicators, and contain misalignments between internal source data and the published transparency reports.

Article 24 – Transparency obligations for VLOPs *(Requires VLOPs to report dispute resolution outcomes, suspension statistics, user metrics, share data with regulators, while enabling public access to decisions):* The main challenges were the lack of required suspension breakdowns, e.g., breakdowns specifying which suspensions related to manifestly unfounded complaints, and monitoring controls covering only part of the transmission process, leading to duplicate statements of reasons and missing transmissions to the EC's DSA Transparency Database. Another common opinion was incomplete data in transparency reports due to a lack of documented or verified calculation methodologies.

Article 42 – Transparency obligations for VLOPs/VLOSEs *(Requires VLOPs/VLOSEs to publish transparency reports every 6 months, share risk assessments, mitigation measures, and audit reports with regulators):* Overall, Article 42 received mostly 'positive' audit opinions, except for Article 42.2, which received 3 'negative' audit opinions and 7 'positive-with-comments' audit opinions. Auditors noted that some VLOPs/VLOSEs did not publish accuracy indicators in relation to the use of automated tools, broken down by each Member State language as required by Art 42.2(c).

Key Graph



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Article 25 compliance improved sharply year-over-year, but residual manipulative design risks persist, driving continued auditor comments despite fewer negative opinions

Key Insights

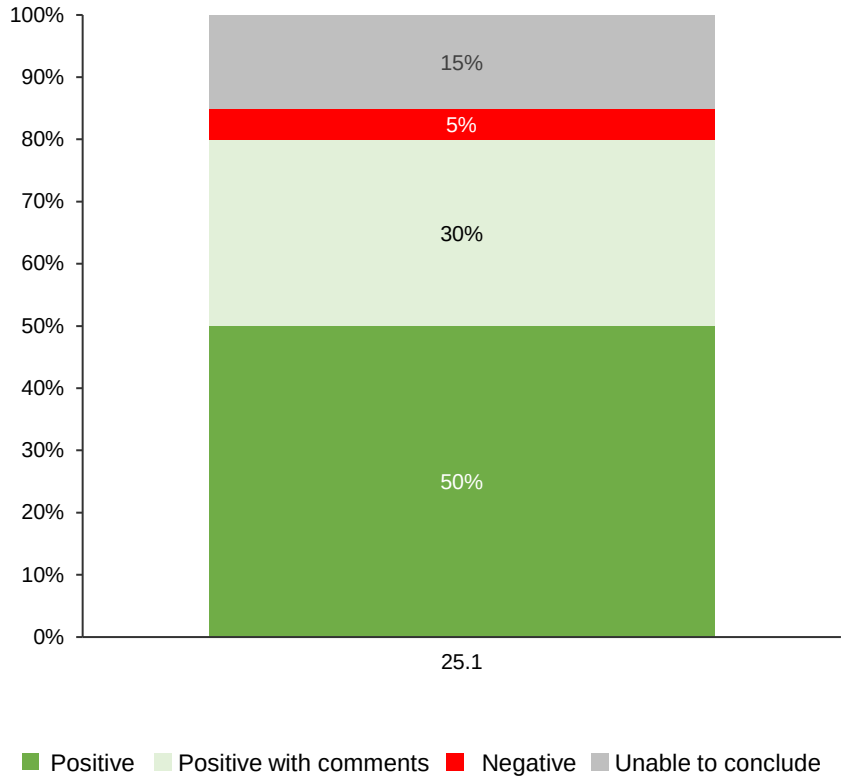
Key trends and themes

- **Year-over-year:** There has been a positive trend in compliance with Article 25 online interface design, with 'negative' opinions falling from roughly 26% to 5% year-over-year. However, 30% of the audit opinions were 'positive with comments', suggesting that there are still areas for improvement.
- **Persisting high risk elements**: Despite the overall positive audit opinion (except for 5%), auditors identified some interface elements (see insights below) across VLOPs that could unduly influence user decisions.
- **Regulatory guidelines:** Recent regulatory guidelines by the European Data Protection Board (EDPB) now provide concrete examples that clarify the interplay between the DSA and existing regulations (i.e., Unfair Commercial Practices Directive, General Data Protection Regulation). The EDPB is an independent EU body that ensures a consistent application of data protection laws like the GDPR.

Article-specific insights:

Article 25.1 – Prohibition on deceptive/manipulative design *(Requires VLOPs to refrain from using interface designs that deceive or impair end users' free and informed decisions):* Only one VLOP (accounting for 5%) received a 'negative' audit opinion for its 'infinite scroll' functionality and time-limited promotional offers. Moreover, other VLOPs received 'positive-with-comments' opinions. In those cases, the auditors frequently recommend further formalization and documentation of policies, processes and internal controls to perform a continuous assessment of current and new features to ensure compliance with art. 25.1.

Key Graph



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Age-assurance remains the critical gap under Article 28, with heightened scrutiny and new 2025 guidelines reshaping benchmarks despite ad-to-minors pullbacks

Key Insights

Key trends and themes

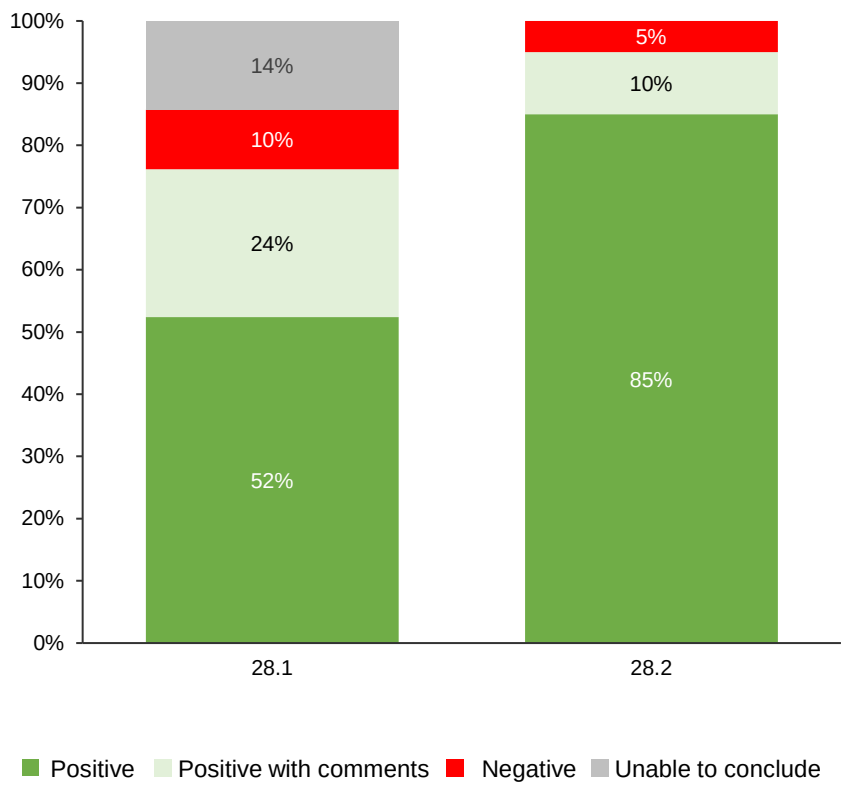
- **Common gaps:** online platforms have challenges to implement appropriate and proportionate age assurance measures.
- **Social media under scrutiny:** Social media platforms are currently under scrutiny, with multiple EC RFIs, EC investigations, and negative publicity.
- **New guidelines impact:** New regulatory guidelines issued in July 2025 are now (starting 2025/2026) most likely becoming the primary benchmark for assessing whether an online platform is meeting its Art. 28 obligations.

Article-specific insights:

28.1 – Privacy, safety and security of minors *(VLOPs/VLOSEs accessible to minors must implement appropriate and proportionate measures to ensure a high level of privacy, safety, and security).*
The percentage of 'negative' opinions was equal to that of audit report year 2024, while there was an increase in 'positive-with-comments' opinions (from 11% in audit report year 2024 to 24% in audit report year 2025). Similar to audit report year 2024, there was no consistent testing approach across auditors for Article 28.1 (either substantive, control-based or mixed). In audit report year 2025, various VLOPs (mainly adult VLOPs and online marketplaces) received recommendations to improve the age assurance measures. For several social media VLOPs, however, auditors were unable to form a definitive opinion because of ongoing regulatory investigations by the European Commission.

28.2 – Advertising and profiling restriction *(VLOPs/VLOSEs must not present ads based on profiling using personal data when it is reasonably certain that the user is a minor).*
In audit report year 2024, 17% of VLOPs received a 'positive-with-comments' opinion last year, with no VLOPs that received 'negative' opinions. To ensure full compliance with profiling restrictions, multiple VLOPs have adopted a conservative approach by choosing to stop displaying advertisements to minors altogether. The isolated issues identified during the audit report year 2025 were largely attributed to technical errors, in which case system flaws occasionally allowed advertisements to be displayed to users under the age of 18.

Key Graph



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Advertising transparency and ad-repository obligations remain high-risk and under regulatory scrutiny, driven by persistent data gaps and accessibility issues

Key Insights

Key trends and themes

- **Overall:** Articles 26 and 39 remain challenging in the audit report year 2025, despite a significant decrease in 'negative' audit opinions for article 39 overall from roughly 63% in audit report year 2024 to 19%.
- **Media attention and enforcement actions:** Negative news publications and enforcement actions have drawn significant attention to these Articles, e.g., in December 2025, the European Commission fined X for an ad repository that lacked essential data and imposed access barriers. These articles will likely remain a key area of regulatory focus throughout the coming year.

Article-specific insights:

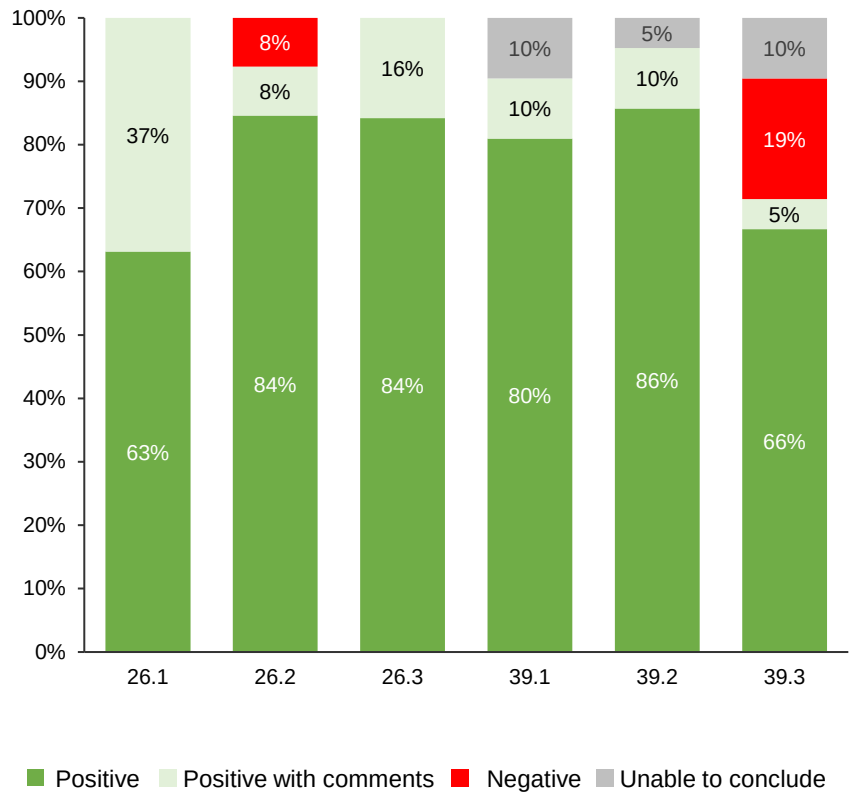
Article 26.1 – Advertising on online platforms *(Requires ads to be clearly labelled, and that they display the advertiser/payor and provide meaningful targeting information):* While overall transparency is on an upward trend, with positive remarks with comments increasing from 25% to 37% in audit report year 2025, several VLOPs continue to face difficulties with missing advertisement labels and incomplete targeting data. Auditors also noted issues on internal tracking and public disclosure of changes made to targeting parameters over time.

Article 26.2 – Commercial communications *(Requires a functionality for recipients of the service to declare whether the content they provide contains commercial communications):* One VLOP received a 'negative' audit opinion for not enabling commercial communications labelling on one of its features and not maintaining a complete repository, which users could use to declare their content as containing commercial communications.

Article 26.3 – Sensitive data usage *(Prohibits VLOPs from using profiling techniques for advertisements that are based on special categories of personal data):* Contrary to audit report year 2024, when audit opinions focused on the absence of adequate controls, in audit report year 2025, audit opinions highlight challenges in implementing General IT Controls, e.g., the fact that many VLOPs lack robust procedures for reviewing how special categories of personal data are processed.

Articles 39.1-39.3 – Ad repository and transparency *(Requires VLOPs/VLOSEs to maintain a public ad repository with complete metadata, targeting parameters, and aggregate reach data, excluding personal data):* Compared to last audit year, when 56% of VLOPs/VLOSEs received a 'positive with comments' audit opinion and 22% were negative, there is a significant progress in Public Ad Repositories (39.1) in audit report year 2025, with nearly all audited VLOPs/VLOSEs (except for two) moving toward positive feedback. However, repository accessibility (39.3) remains a persistent challenge, as VLOPs/VLOSEs continue to struggle with the technical complexities of ensuring that this data is consistently and easily accessible to the public.

Key Graph



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Recommender system compliance improved markedly in 2025, eliminating negative opinions, but transparency on parameter weighting and control maturity remains insufficient

Key Insights

Key trends and themes

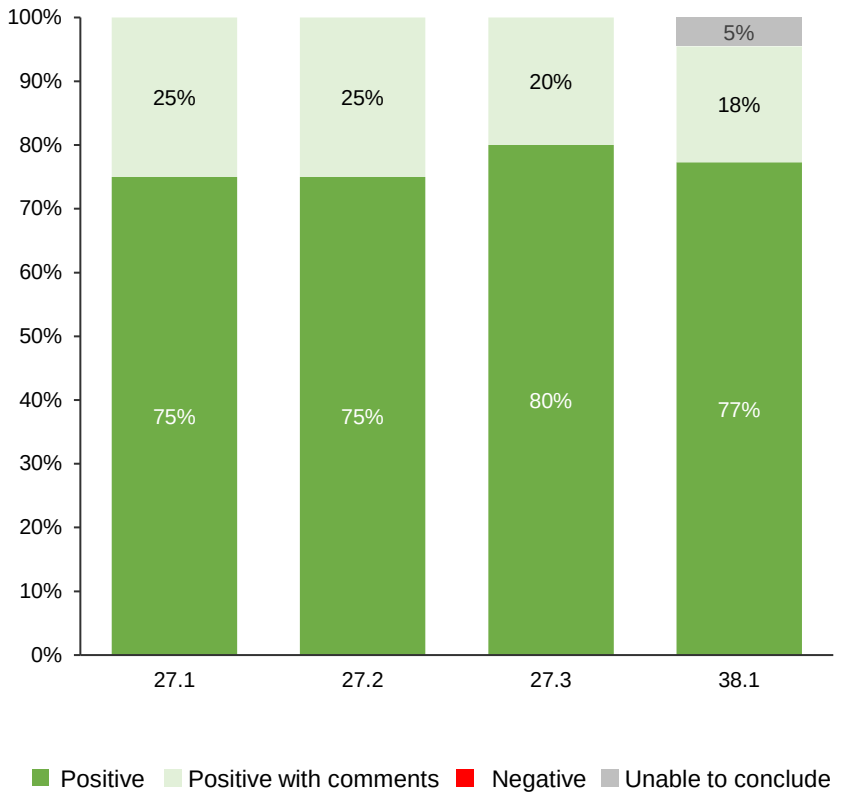
- **Marked improvement:** Zero negative findings were reported for recommender systems this year, a significant shift from audit report year 2024 (which saw negatives ranging from 13% to 25% across subsections). For approximately half of the VLOPs/VLOSEs, opinions shifted from 'negative' to 'positive with comments'.
- **Transparency gaps:** The primary remaining challenge is further clarifying the descriptions regarding the components that influence main parameters and the transparency of parameter weighting.
- **Testing methodology:** Testing remains substantive or a hybrid of substantive/control-based. No VLOP/VLOSE demonstrated a maturity level sufficient for solely control-based testing.

Article-specific insights:

Article 27 – Recommender system transparency *(Requires VLOPs using recommender systems to disclose main parameters in plain language and to provide options for users to modify or influence those parameters):* Following a period of 'negative' opinions driven by insufficient controls, this year's opinions have shifted toward positive results. While VLOPs are now successfully disclosing their main parameters, several remarks highlight the need for further clarification in how the individual components of an algorithm are described. Specifically, many VLOPs still provide insufficient detail regarding how various parameters are weighted and prioritized within the system.

Article 38 – Non-profiling option for VLOPs/VLOSEs *(Requires VLOPs/VLOSEs to provide at least one recommender system option not based on profiling):* Compliance in this area has improved significantly, with 'negative' opinions dropping from 22% audit report year 2024 to zero and positives with comments increasing from 1% in audit report year 2024 to 18% in audit report year 2025. While most VLOPs/VLOSEs now successfully offer a non-profiling recommender option, transparency to users on their possibilities remains a concern. Several opinions point to a lack of clear information regarding personalization possibilities and highlight weaknesses in the underlying General IT Controls used to monitor these systems.

Key Graph



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Marketplace compliance strengthened year-over-year, but manual verification, weak seller enforcement, and delayed consumer notifications remain attention points

Key Insights

Key trends and themes

- 'Negative' opinions dropped from seven to three over the last audit report year, indicating that marketplaces have strengthened certain foundational controls.
- Persistent challenges remain in enforcing seller self-certification and notifying consumers about illegal products.
- Many verification checks are still performed manually, showing an automation lag.
- Proactive enforcement is emerging, with large-scale removal of non-compliant apps setting a new standard for preventive compliance.

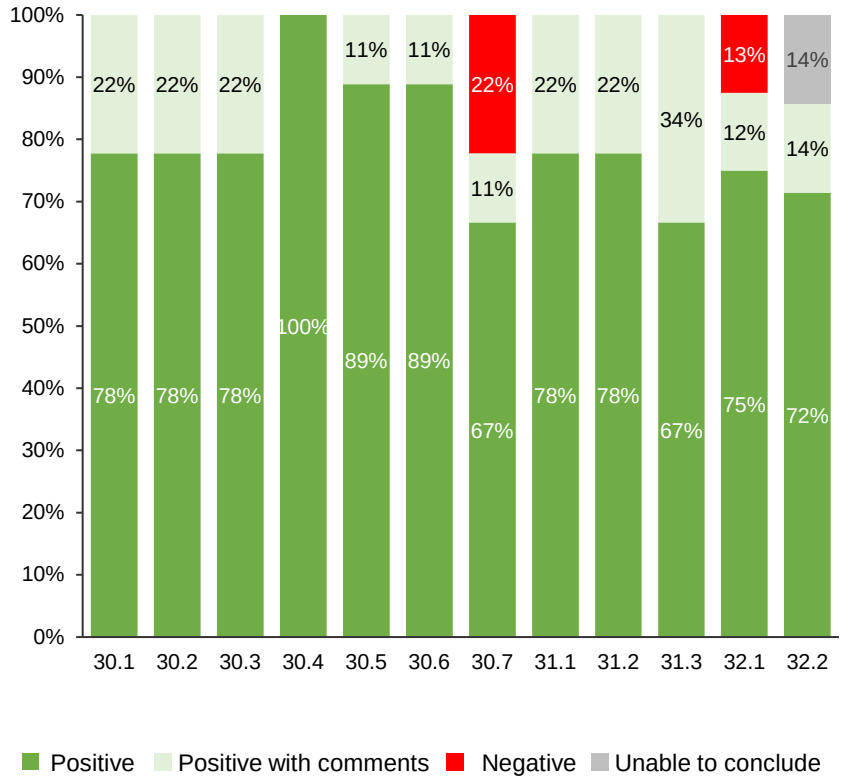
Article-specific insights:

Article 30 – Trader information and verification *(Requires collection of trader details, verification, secure storage, and making key info visible to consumers):* Although data collection processes are steadily improving, many VLOPs/VLOSEs still struggle to demonstrate that they consistently suspend traders who fail to meet mandatory verification requirements. DSA reports include instances where essential trader information was either incomplete or presented in a way that made it difficult for consumers to access easily, which is not in line with Article 30.7 which requires VLOPs to make all trader-related information available on their online platform in a clear, easily accessible and comprehensible manner.

Article 31 – Compliance by design (*Requires that interfaces enable traders to provide precontractual and product safety information, and mandates best-efforts checks before onboarding, plus random legal checks):* There are some significant improvements in interface controls which now allow traders to submit product safety information with greater ease. However, many VLOPs continue to rely heavily on manual workflows for verifying the legality of products. Random checks are frequently insufficiently documented, which causes challenges during the audit process when attempting to verify consistent enforcement.

Article 32 – Right to information (*Requires that VLOPs inform consumers who purchased illegal products/services and publish notices if the consumer's contact details are not available):* While most VLOPs/VLOSEs received 'positive' opinions regarding their notification procedures, there were timeliness issues with the public notices. In specific cases, auditors were unable to form an opinion because the internal records intended to provide assurance for consumer notifications were found to be incomplete.

Key Graph



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Article 40 yields no negative opinions, but assurance remains constrained by limited testing, ongoing investigations, and expanded scope under new Delegated Act

Key Insights

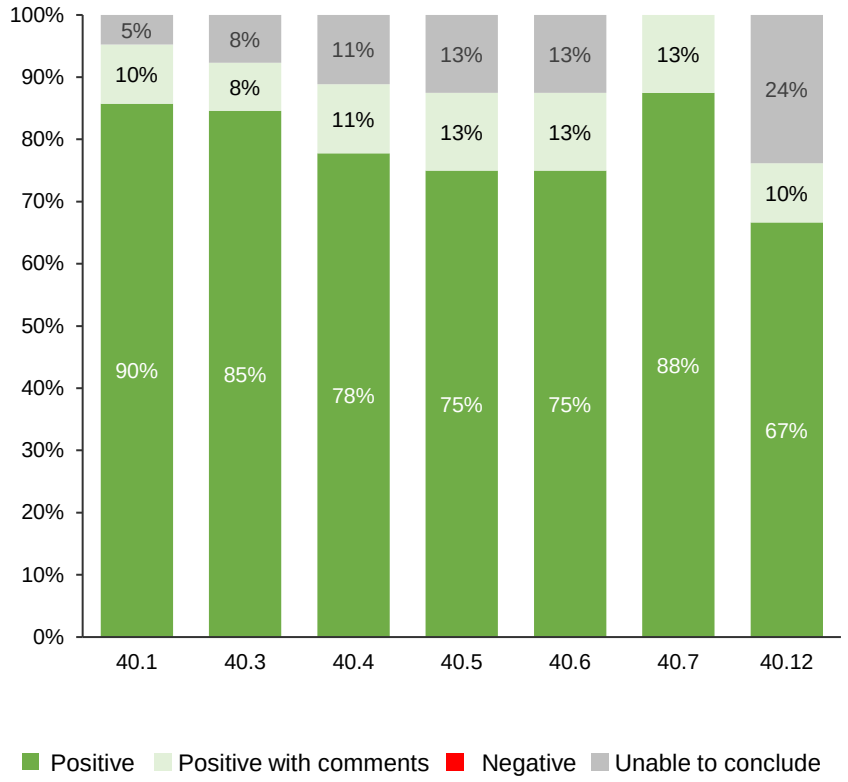
Key trends and themes

- **No 'negative' opinions:** In audit report year 2025, none of the VLOPs/VLOSEs got issued with a 'negative' opinion. The year before, there was one 'negative' opinion on an Article 40 obligation, and most VLOPs/VLOSEs received a 'positive' opinion.
- **Testing approach:** The auditors' testing approach for Article 40 is mostly substantive or mixed (both substantive and controls-based).
- **Ongoing investigations**: Auditors were unable to conclude for multiple social media platforms across Article 40 due to ongoing EC investigations.
- **Delegated Regulation impact:** The new Delegated Regulation 2025/2050 (in force since 29 October 2025), has widened the scope of Article 40 of this year's audit cycle (audit report year 2026). This Delegated Regulation complements the DSA rules that prescribe VLOPs and VLOSEs to grant access to vetted researchers to publicly available data on their platform and introduces standardized request handling, secure environments, and metadata discoverability.

Article-specific insights:

- **Article 40** *(Grants vetted researchers access to data):* Like audit report year 2024, VLOPs/VLOSEs have established foundational processes and documentation for researcher data access under Article 40, even though no actual requests occurred during the audit period (e.g., internal runbooks, policies, and intake workflows). The 'positive-with-comment' opinions are important for strengthening the internal policy on data access requests from regulations and periodical reviews of the conditions in ensuring that researchers and authorities are permitted to use data mining and similar tools.
- **Limited audit opinions:** For some VLOPs/VLOSEs, articles 40.1 to 40.7 were not tested during the audit report year 2025, because the Delegated Act on data access only came into force on 29 October 2025, which was outside the audit timeframe. Consequently, these obligations were marked as 'not applicable' for roughly half of the VLOPs/VLOSEs, while the rest still received audit opinions on these Articles.

Key Graph



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DSA audits show broad compliance with the Hate Speech Code of Conduct that came into audit scope , but uneven outcomes on content removal obligations

Key Insights

Inclusion of the Code of Conduct on Hate Speech in DSA audits: This year, the Code of Conduct on Hate Speech was part of the DSA audit scope. Of the seven VLOPs that are signatories to the Code, five VLOPs (Facebook, Instagram, LinkedIn, Snapchat, and YouTube) included results in their 2025 audit reports. TikTok has not yet incorporated these commitments, and for X, no results were reported on a commitment level.

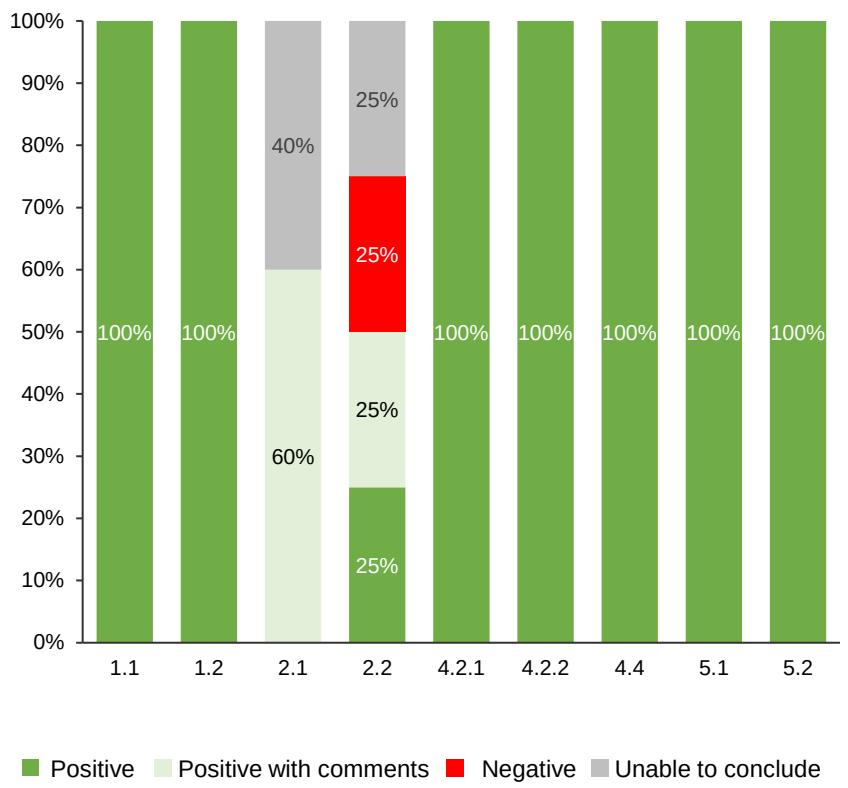
Overall insights:

- 1 VLOP (YouTube) received a 'negative' opinion; 2 VLOPs (LinkedIn and Snapchat) received a 'positive-with-comments' opinion; and for 2 VLOPs (Facebook and Instagram) no opinion was issued due to the amount of ongoing EC investigations; X was not issued an opinion. Note: For Snapchat, the overall audit opinion was not explicitly stated in the report but inferred from obligation-level opinions.
- LinkedIn received a 'positive-with-comments' opinion (with two 'positive-with-comments' opinions on obligation level), while Snapchat received a 'positive' opinion (with one 'positive-with-comments' opinion on obligation level).
- For X, the audit report mentions that hate speech is also included in the audit, but no opinions are issued on obligation level, nor is there an overall audit opinion.

Insights at obligation level:

- **General trend:** Except for Commitment 2, all commitments received 'positive' opinions where issued. The commitments that the auditor opined on were Commitment 1 *(terms and conditions)*, Commitment *4 (intra-industry and multi-stakeholder cooperation),* and Commitment 5 *(awareness raising, online civility and counter-narrative initiatives).*
- **Commitment 2 specifics** *(review and possible removal of or disabling access to illegal hate speech content):*
  - Snapchat: Snapchat was the only one to receive a 'positive' opinion on Commitment 2.2.
  - Facebook and Instagram: No opinion due to ongoing investigations.
  - LinkedIn and YouTube: Opinions on Commitment 2 were linked to their respective opinions on DSA Articles 16.1 and 16.2 ('positive with comments'/'negative')
  - Snapchat: Recommendations in the 'positive-with-comments' opinion on Commitment 2.1 included improvement points for DSA Article 16, while Article 16 received a 'positive' opinion.

Key Graph



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05 Deep dive – RFIs

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An analysis of RFI data highlights key compliance areas that drive the EC's DSA enforcement agenda

Key Insights

EC DSA RFI status

Out of total 58 RFIs sent by the EC under the DSA since its entry into force, the vast majority *remain ongoing*. At the date of publication, 15 RFIs led to the opening of an investigation or formal proceedings, of which:

- 2 RFIs resulted in binding commitments from the respective VLOPs to address the EC's findings, i.e. TikTok withdrew its Lite Rewards Programme, and LinkedIn no longer allows advertisers to target ads based on sensitive personal data;
- 5 RFIs resulted in preliminary findings of non-compliance; and
- 1 RFI resulted in the first non-compliance decision and fine under the DSA, with the EC imposing a EUR 120M fine on X.

EC's DSA enforcement priorities

1. **Systemic Risk Assessment (SRA)**: Most DSA RFIs sent by the EC to VLOPs/VLOSEs concern Articles 34 & 35, confirming the EC's regulatory focus on systemic risk assessment and risk mitigation.
2. **Recommender systems and models:** As primary drivers behind content created by VLOPs/VLOSEs, the RFI frequency reflects the impact that recommender systems have on society.
3. **Advertising (systems):** As the business model funding most VLOPs/VLOSEs, EC's focus on this theme is high to ensure transparency and enforce other core obligations under DSA (e.g., protection of minors, content moderation).
4. **Protection of minors:** Explicit focus of DSA due to its broad regulatory scope and high social impact, also emphasized by EC's 2025 Guidelines on the Protection of Minors.
5. **Data access for researchers:** Pivotal theme in enabling independent oversight of VLOPs/VLOSEs and supporting regulators in enforcing DSA itself. The recent Delegated Act on data access to researchers suggests that the EC might have sent a high volume of RFIs to receive insights into platform compliance and refine guidance in ensuring consistent implementation.
6. **Content moderation:** Despite its core position in the DSA, RFI's sent to VLOPs/VLOSEs on content moderation have been relatively limited.
7. **Online interface design:** While important for consumer protection and transparency, this theme is often part of broader RFIs and evaluated in connection with other obligations (advertising, protection of minors).
8. **Transparency reporting**: The DSA transparency database provides access to (almost) real-time, granular data on moderation actions in standardized format, reducing the need for formal RFIs. Moreover, as the Implementing Act on transparency reporting obliges VLOPs/VLOSEs to collect data under the new harmonized rules as from July 2025, the EC might want to wait for the first harmonized reports to be submitted.
9. **Traceability of traders:** As this obligation area has a relatively limited applicability (marketplaces only) the overall number of RFIs related to these obligations are also relatively limited.

Key Graph

Top EC DSA enforcement priorities

Ranked DSA compliance themes by RFI frequency (high to low)

1. Systemic Risk Assessment – Articles 34, 35
2. Recommender systems and models – Articles 27, 38
3. Advertising (systems) – Articles 26, 39
4. Protection of minors – Article 28
5. Data access for researchers – Article 40
6. Content moderation – Articles 16, 17, 20
7. Online interface design – Article 25
8. Transparency reporting – Articles 24, 42
9. Traceability of traders – Articles 30, 31

*The ranking is based on the cumulative total number of RFI's mentioning the DSA Articles within that specific DSA compliance theme.

Note: the presented insights are based on Supervision of the designated VLOPs/VLOSEs and include all RFIs sent by the EC since the DSA came into force. Any RFIs sent or investigations opened by national Digital Services Coordinators are not included here.

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06 Regulatory developments

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Regulatory DSA developments will continue to impact the audit scope in 2026

EC Guideline pursuant to Article 28(4) DSA

Legal status: Non-binding guideline; provides an implementation framework for Article 28(4).
Published: July 14, 2025.

Scope: Applies to providers of online platforms with ≥50 employees and an annual turnover of ≥10 million.
Impact: While this is guidance and not law, the EC will expect online platforms to consider this guidance to ensure high security, privacy, and safety for minors.

Key points

- **Risk review**s: Platforms must regularly assess and mitigate risks to minors' safety; reviews should occur annually and after significant changes.
- **Age assurance**: Perform an age assurance assessment, self-declaration is not sufficient; age verification is required for high-risk content.
- **Protection measures**: Minors' activities, geolocation, microphone, photo, and camera access should be turned off by default.
- **AI features:** AI chatbots and filters should not be activated automatically.
- **Children's rights principles:** All measures must follow proportionality, non-discrimination, and a 'privacy/safety-by-design' approach.

Article 28 Guidance on Risk-Based Framework

EC Delegated Act pursuant to Art. 40 DSA

Legal status: Binding delegated act under the Digital Services Act (DSA).
Entry into Force: 29 October 2025.
Scope: Requires VLOPs and VLOSEs to provide vetted researchers secure access to data for studies on systemic risks and content moderation.
Impact: Standardizes data access, boosts transparency, and enables independent research on online risks.

Key Points

- **Broader scope:** VLOPs/VLOSEs must support systemic risk management, respond to researcher data requests, and publish risk reports.
- **Request handling:** Clear procedures, privacy safeguards, and secure data environments to handle requests from eligible researchers are required.
- **Compliance:** Reviews check necessity, proportionality, and metadata availability for transparency.
- **Public information:** VLOPs/VLOSEs and authorities must publish information to help researchers apply for data access.

Delegated Act on Data Access for Researchers

Code of Conduct on Disinformation

Legal Status: Voluntary Code of Conduct under the Digital Services Act (DSA); endorsed as a benchmark for supervisory expectations.
Adopted: 13 February 2025.
Scope: Applies to VLOPs/VLOSEs and signatories, setting standards for tackling disinformation, transparency, and cooperation.
Impact: Influences compliance trends, risk assessments, and future enforcement under the DSA.

Key Points

- **Strengthened code:** Revised Code includes 44 commitments and 128 measures on demonetization, transparency, service integrity, user empowerment, research access, and fact-checking.
- **Monitoring and transparency:** VLOPs/VLOSEs must report on implementation, with a Transparency Centre and structural indicators to track progress.
- **Relevance for 2026:** Changes will affect Articles with limited or non-applicable findings; future compliance analysis will reflect these updates.
- **Supervisory use:** While voluntary, alignment with the Code is used as a benchmark for regulatory expectations and may influence enforcement.

Strengthened Code of Practice on Disinformation

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Appendix – Methodology and Reading Guide

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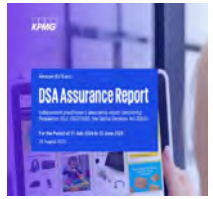
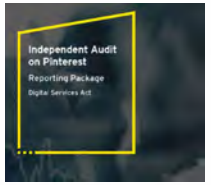
KPMG performs an annual review and analysis of the public DSA audit reports

Approach to our DSA audit report research:

1. Report analysis

- KPMG made a qualitive and quantitative analysis of **23 publicly available Digital Services Act audit reports** that were published late November / early December 2025





2. VLOP/VLOSE comparison

- KPMG conducted a comparative analysis of the report content components across **21 VLOPs and 2 VLOSEs.**
- KPMG has identified trends and better practices by evaluating various aspects, such as standards, metrics, data, controls, exceptions and risk mitigations.

*Temu (designated as of 31 May 2024) and XNXX.com (designated as of 10 July 2024) did not publish a DSA audit report as of December 2025 and were therefore not included in this publication.

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The key insights from this year's DSA audit reports are explored through a thematic deep-dive approach

The report is structured as follows:

Chapter	Content
02. Key takeaways	Strategic conclusions from comparative analysis
03. Deep dive – general	Comparative analysis (high-level) on: • Overall audit opinion. • Division of audit opinions per obligation. • Hate speech.
04. Deep dive – compliance themes	Comparative analysis (specific) on: • Key trends. • Article-specific insights. *(see right for explanation)*
05. Deep dive – RFIs	Comparative analysis of DSA RFIs
06. Regulatory developments	High-level explanation of recent DSA regulatory developments and potential impact

Note: Each deep-dive analysis is supported by respective graph(s) based on data from the audit reports. DSA Articles with fewer than two recorded responses across all audit reports (e.g., reported as applicable by fewer than 2 VLOPs/VLOSEs) are excluded from the graph.

To perform a comparative analysis of the 2025 DSA audit reports of VLOPs/VLOSEs, KPMG identified compliance themes across all auditable obligations/Articles under the DSA and grouped them in corresponding themes. Subsequently, KPMG conducted a thematic deep dive into each theme, looking into:

1. **Key trends**: high-level, prominent trends across the 2025 audit reports of VLOPs/VLOSEs under each compliance theme (incl. high-level comparison with results from previous audit report year, where relevant).
2. **Article-specific insights**: more granular, obligation-specific insights stemming from comparing the audit opinions across VLOPs/VLOSEs' 2025 audit reports for the specific DSA Articles within each theme.

DSA Compliance Themes

1. General compliance – Articles 11, 12, 14
2. Transparency reporting – Articles 15, 24, 42
3. Content moderation – Articles 16, 17, 18, 20, 21, 22, 23
4. Online interface design – Article 25
5. Advertising (systems) – Articles 26, 39
6. Recommender systems & models – Articles 27, 38
7. Online protection of minors – Article 28
8. Traceability of traders – Articles 30, 31, 32
9. Systemic risk assessment – Articles 34, 35
10. Data access for researchers – Article 40
11. Compliance function – Article 41

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