



TikTok Technology Limited

DSA Assurance Report

Independent practitioner's assurance report concerning
Regulation (EU) 2022/2065, the Digital Services Act (DSA)

For the Period of 01 July 2024 to 30 June 2025

29 August 2025



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Other information about this report

This assurance report provides an overview of the objectives, scope, and methodology employed during the assurance engagement. It presents the conclusions, highlighting areas of compliance and any instances of noncompliance that were identified.

The supporting appendices provide further details to support the assurance report. These include documentation of the specific assurance procedures followed, selections of evidence examined, and any additional procedures that support the conclusions drawn in the report.



TikTok Technology Limited

Registered Address

The Sorting Office

Ropemaker Place

Dublin 2

D02 HD23

Management Statement

- “TikTok” was designated a very large online platform pursuant to Article 33 of Regulation (EU) 2022/2065 of the European Parliament and of the Council (the Digital Services Act or “DSA”) by way of Commission Decision of 25 April 2023.
- As the provider of the TikTok platform to recipients of the service within the European Union, TikTok Technology Limited is required by Article 37 DSA to undergo, at least once a year, an independent audit. In compliance with its Article 37 obligations and with the Commission Delegated Regulation laying down rules on the performance of audits for very large online platforms and very large online search engines, TikTok Technology Limited has undergone such an audit for the period 01-07-2024 – 30-06-2025 (“Evaluation Period”). To facilitate this audit, we have prepared this management statement (“Statement”).
- We, the board of directors of TikTok Technology Limited, are responsible for:
 - the determination of the applicability of each of the obligations and commitments during the Evaluation Period (i.e., selecting the Specified Requirements as defined within the audit report);
 - TikTok’s compliance with the Specified Requirements, in all material respects, by designing, implementing, and maintaining systems and manual processes (and related controls) in place to comply with the DSA;
 - the selection of the Specified Requirements, and making interpretations and developing benchmarks, as needed, to implement the Specified Requirements;
 - ensuring the evaluation and monitoring of TikTok’s compliance with the Specified Requirements;
 - this Statement of compliance with the Specified Requirements;
 - having a reasonable basis for this Statement;

TikTok Technology Limited

A private company limited by shares, registered in Ireland with company number 635755

Registered Office: The Sorting Office, Ropemaker Place, Dublin 2, D02 HD23

Directors: CP Keenan, E McGovern (Fox), A Presser



- preparing the Audit Implementation report referred to in Article 37(6) of the DSA, including the completeness, accuracy, and method of presentation;
 - evaluating the Subject Matter (i.e., systems, (manual) processes and related controls) in relation to the Specified Requirements and for determining compliance with the DSA;
 - making a redacted version of the DSA audit report public, at the latest, three months after the receipt of the report.
- TikTok's systems, (manual) processes and related controls were designed to meet the applicable Specified Requirements. TikTok followed these controls and (manual) processes during the Evaluation Period, in all material respects. We acknowledge that observations were identified during the external audit. Observations were identified for Articles: 16(6), 20(4), 24(5), 39(1), 39(3) and 40(12).
 - We consider all obligations set out within Chapter III of the DSA to be in-scope for this assurance engagement (except for the Articles listed in Appendix 1 of this Management Statement).
 - There was no occurrence in the Evaluation Period for: 18(2), 22(6), 23(2), 24(3), 32(2) and 36(1).
 - During the evaluation period, TikTok is under notice of proceedings from the European Commission pursuant to Article 66(1) in respect of the following obligations:
 - Article 28(1) Online protection of minors;
 - Article 34(1) Risk assessment;
 - Article 34(2) Risk assessment;
 - Article 35(1) Mitigation of risks;
 - Article 39(1) Additional online advertising transparency; and
 - Article 40(12) Data access and scrutiny.
 - We declare, to the best of our knowledge, that the information in this statement is correct and complete.



Yours,

Signed by:
Adam Presser
69358A3F450446A...

Adam Presser

Date: 29 August 2025

For and on behalf of the board of directors of TikTok Technology Limited

Appendix 1:

Obligation	Reason out of scope
Article 13 - Legal representatives	Condition does not exist for the sub obligation to be applicable.
Article 14(3) - Terms and Conditions	Condition does not exist for the sub obligation to be applicable.
Article 15(2) - Transparency reporting obligations for providers of intermediary services	Not an auditable paragraph.
Article 15(3) - Transparency reporting obligations for providers of intermediary services	Not a very large online platform obligation.
Article 16(3) - Notice and action mechanisms	Not an auditable paragraph.
Article 17(5) - Statement of reasons	Not an auditable paragraph.
Article 19 - Exclusion for micro and small enterprises	Not an auditable paragraph.
Article 21(3) - Out-of-court dispute settlement	Not a very large online platform obligation.
Article 21(4) - Out-of-court dispute settlement	Not a very large online platform obligation.
Article 21(6) - Out-of-court dispute	Not a very large online platform obligation.



settlement	
Article 21(7) - Out-of-court dispute settlement	Not a very large online platform obligation.
Article 21(8) - Out-of-court dispute settlement	Not a very large online platform obligation.
Article 21(9) - Out-of-court dispute settlement	Not an auditable paragraph.
Article 22(2) - Trusted flaggers	Not a very large online platform obligation.
Article 22(3) - Trusted flaggers	Not a very large online platform obligation.
Article 22(4) - Trusted flaggers	Not a very large online platform obligation.
Article 22(5) - Trusted flaggers	Not a very large online platform obligation.
Article 22(7) - Trusted flaggers	Not a very large online platform obligation.
Article 22(8) - Trusted flaggers	Not a very large online platform obligation.
Article 24(4) - Transparency reporting obligations for providers of online platforms	Not a very large online platform obligation.
Article 24(6) - Transparency reporting obligations for providers of online platforms	Not a very large online platform obligation.
Article 25(2) - Online interface design and organisation	Not an auditable paragraph.
Article 25(3) - Online interface design and organisation	Not a very large online platform obligation.
Article 28(3) - Online protection of minors	Not an auditable paragraph.
Article 28(4) - Online protection of minors	Not a very large online platform obligation.
Article 29 - Exclusion for micro and small enterprises	Not an auditable paragraph.
Article 33 - Very large online	Not a very large online platform obligation.



platforms and very large online search engines	
Article 35(2) - Mitigation of risks	Not a very large online platform obligation.
Article 35(3) - Mitigation of risks	Not a very large online platform obligation.
Article 36(2) - Crisis response mechanism	Not a very large online platform obligation.
Article 36(3) - Crisis response mechanism	Not a very large online platform obligation.
Article 36(4) - Crisis response mechanism	Not a very large online platform obligation.
Article 36(5) - Crisis response mechanism	Not a very large online platform obligation.
Article 36(6) - Crisis response mechanism	Not a very large online platform obligation.
Article 36(7) - Crisis response mechanism	Not a very large online platform obligation.
Article 36(8) - Crisis response mechanism	Not a very large online platform obligation.
Article 36(9) - Crisis response mechanism	Not a very large online platform obligation.
Article 36(10) - Crisis response mechanism	Not a very large online platform obligation.
Article 36(11) - Crisis response mechanism	Not a very large online platform obligation.
Article 37(7) - Independent audit	Not a very large online platform obligation.
Article 40(1) - Data access and scrutiny	Condition does not exist for obligation to be applicable.
Article 40(2) - Data access and scrutiny	Not a very large online platform obligation.
Article 40(3) - Data access and scrutiny	Condition does not exist for obligation to be applicable.



Article 40(4) - Data access and scrutiny	Condition does not exist for obligation to be applicable.
Article 40(5) - Data access and scrutiny	Condition does not exist for obligation to be applicable.
Article 40(6) - Data access and scrutiny	Condition does not exist for obligation to be applicable.
Article 40(7) - Data access and scrutiny	Condition does not exist for obligation to be applicable.
Article 40(8) - Data access and scrutiny	Not a very large online platform obligation.
Article 40(9) - Data access and scrutiny	Not a very large online platform obligation.
Article 40(10) - Data access and scrutiny	Not a very large online platform obligation.
Article 40(11) - Data access and scrutiny	Not a very large online platform obligation.
Article 40(13) - Data access and scrutiny	Not a very large online platform obligation.
Article 43 - Supervisory fee	Not a very large online platform obligation.
Article 44 - Standards	Not a very large online platform obligation.
Article 45 - Codes of conduct	Not a very large online platform obligation.
Article 46 - Codes of conduct for online advertising	Not a very large online platform obligation.
Article 47 - Codes of conduct for accessibility	Not a very large online platform obligation.
Article 48 - Crisis protocols	Not a very large online platform obligation.



Independent practitioner's assurance report concerning Regulation (EU) 2022/2065, the Digital Services Act (DSA)

To: Management of TikTok Technology Limited

Scope

We have been engaged by TikTok Technology Limited ('TikTok') to perform a 'reasonable assurance' engagement, as defined by International Standards on Assurance Engagements ('ISAE 3000 [Revised]') and the Commission Delegated Regulation (EU) supplementing Regulation (EU) 2022/2065 of the European Parliament and of the Council (the 'DSA' or 'Act'), by laying down rules on the performance of audits for Very Large Online Platforms and Very Large Online Search Engines ('Delegated Regulation').

The purpose of the engagement is to evaluate TikTok's Management Statement (its 'Statement') on the systems and processes implemented to comply with the Act and to opine whether, in accordance with Article 37 of the Act, the systems and processes in place of its core platform service 'TikTok' (hereinafter: the 'Platform') (collectively the 'Subject Matter') were in compliance with each applicable obligation and commitment referred to in Article 37(1)(a) of the Act (the 'Audit Criteria') and the benchmarks provided by TikTok (together the 'Specified Requirements') during the period from 1 July 2024 through 30 June 2025 (the 'Evaluation Period'). Unless referenced otherwise, each applicable obligation and commitment is defined at the sub-article level.

Audit Opinion

Under Article 37(4)(g) of the Act, the conclusions on compliance with the Specified Requirements, individually and in the aggregate, must be phrased as '**Positive**', '**Positive with Comments**', or '**Negative**'. Article 8(6) of the Delegated Regulation requires the auditing organization to determine the overall opinion to be either:

- a) '**Positive**' if the auditing organization has reached a '**Positive**' audit conclusion for all the Specified Requirements;
- b) '**Positive with comments**' if the auditing organization has reached at least one conclusion that is '**Positive with comments**' for a Specified Requirement and has not reached a '**Negative**' conclusion for any of the Specified Requirements;
- c) '**Negative**' if the auditing organization has reached a '**Negative**' conclusion for at least one of the Specified Requirements.

Furthermore, Article 8(8) of the Delegated Regulation requires an explanation for individual Specified Requirements where no opinion could be reached.

For each applicable commitment and obligation, refer to the conclusions detailed in [Appendix 1](#).

Our Negative opinion (Qualified)

In our opinion, except for the (possible) effects of the matters described below, TikTok complied with the applicable Specified Requirements during the Evaluation Period, in all respects. This opinion equates to a '**Negative**' conclusion under Article 8(1) of the Delegated Regulation and a 'Qualified' conclusion as per the ISAE 3000 [Revised].

Basis for Negative opinion (Qualified)

We have expressed our conclusions for a total of 90 Specified Requirements. Our examination disclosed conditions that resulted in noncompliance above the audit materiality threshold, each indicated as '**Negative**' within [Appendix 1](#) and summarized below:

Four Specified Requirements that were **partially complied** with and that resulted in a '**Negative**' conclusion:

- *Article 16(6)* – As part of our random selection process, we identified specific notices, particularly concerning user-generated content, where TikTok did not perform moderation actions. TikTok confirmed that issues causing this observation have been addressed during the Evaluation Period. We reviewed the remediation steps and validated that the underlying causes of the observation had been resolved.

Furthermore, we identified that TikTok strengthened its monitoring controls over the interfaces between the notice intake mechanisms and the underlying moderation systems. However, we were informed by TikTok that it could not provide sufficient and appropriate evidence to support the operating effectiveness of all of these monitoring controls. As a result, we could not obtain sufficient assurance to support the completeness of the total population of notices, from which a random selection was derived as part of our test procedures below.

- *Article 20(4)* – As part of our sample testing, across a random selection of complaints received concerning user-generated content, TikTok was unable to retrieve sufficient supporting evidence due to limitations in documentation retention. Consequently, KPMG was unable to confirm that all complaints were handled in a timely, non-discriminatory, diligent, and non-arbitrary manner.

Furthermore, we identified that TikTok strengthened its monitoring controls over the interfaces between the complaint-handling intake mechanisms and the underlying moderation systems. However, we were informed by TikTok that it could not provide sufficient and appropriate evidence to support the operating effectiveness of all of these monitoring controls. As a result, we could not obtain sufficient assurance to support the completeness of the total population of complaints, from which a random selection was derived as part of our test procedures below.

- *Article 24(5)* – We noted that TikTok’s monitoring controls were only partially effective in mitigating the risk of incomplete or inaccurate transfers of statements of reasons to the Commission’s DSA Transparency Database, as they covered only part of the transmission process. Additional substantive procedures revealed that, during part of the Evaluation Period, duplicate statements of reasons were transmitted, resulting in more records (i.e., duplicates) than the actual number of decisions taken by TikTok. TikTok informed us that this issue was remediated in May 2025.

Subsequent testing of a sample for May and June 2025 (after remediation) identified specific cases where statements of reasons were not transmitted to the Commission’s DSA Transparency Database.

- *Article 39(3)* – We identified that TikTok’s Commercial Content Library (CCL) continues to display information referred to in points (a), (b), and (c) of Article 39(2), in countries where the advertisement was moderated and removed. This applies where the advertisement was targeted to multiple EU countries but was moderated in only one or some of those countries.

For an advertisement targeted to one EU country and removed for a policy violation, the repository does not display information referred to in points (a), (b), and (c) of Article 39(2) in countries where the advertisement was not targeted.

Additionally, based on information provided by TikTok, we noted that the ‘Audit Status’ field in the CCL applied a generic system logic, displaying the same ‘violation of terms’ message for all rejected or expired ads during the Evaluation Period. Therefore, TikTok did not show the information in Article 17(3), points (a) to (e), or Article 9(2), point (a)(i), as applicable.

Furthermore, 80 Specified Requirements resulted in a ‘**Positive**’ or a ‘**Positive with comments**’ conclusion.

Moreover, we were unable to form an opinion on the following six Specified Requirements as a result of TikTok has received notice of proceedings from the European Commission pursuant to Article 66(1) for the following Articles: 28(1), 34(1), 34(2), 35(1), 39(1) and 40(12). For two out of these six Articles we identified material observations. These are identified and described in [Appendix 1](#) for Specified Requirements with an indicator of ‘**Disclaimer**’.

We conducted our engagement in accordance with the following standards

We conducted our engagement in accordance with the NOREA Directive 3000A ‘Assurance-opdrachten door IT-auditors (attest-opdrachten)’ (Assurance engagements by IT auditors [attest engagements]), as issued by NOREA, the IT Auditors Association in the Netherlands, as well as the



International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ('ISAE 3000 [Revised]'); the Commission Delegated Regulation (EU) supplementing Regulation (EU) 2022/2065 of the European Parliament and of the Council by laying down rules on the performance of audits for Very Large Online Platforms (VLOP) and Very Large Online Search Engines (VLOSE) dated 20 October 2023; and the terms in the engagement letter as agreed with TikTok on 18 December 2023.

We planned and performed our engagement to obtain reasonable assurance about whether, in all material respects, the Subject Matter is in compliance with the Specified Requirements and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for a 'Negative' opinion (Qualified).

We have complied with the 'Reglement Gedragscode Register IT-Auditors' (Code of Ethics) of NOREA, the IT Auditors Association in the Netherlands, and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants including International Independence Standards, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Outlining the scope of our examination

Other than as described in the first paragraph of this report, which sets out the scope of our engagement, we did not perform assurance procedures on TikTok's compliance with codes of conduct and crisis protocols (referred to in Article 37(1)(b) of the Act), and, accordingly, we do not express an opinion on this information. We also did not perform assurance procedures on TikTok's compliance with the obligations listed in Appendix 1 of TikTok's Statement.

Furthermore, there have been no occurrences during the Evaluation Period for the following obligations: 18(2), 22(6), 23(2), 24(3), 32(2) and 36(1). We only assessed the design of processes, systems, and controls, and we did not perform any test procedures on the implementation and operating effectiveness for these obligations.

We are also not responsible for TikTok's interpretations of, or compliance with, laws, statutes, and regulations (outside of the Specified Requirements) applicable to TikTok in the jurisdictions within which TikTok operates; accordingly, we do not express an opinion or other form of assurance on TikTok's compliance or legal determinations.

The information that will be included in TikTok's Audit Implementation report as required following Article 37(6) of the Act will not be subject to the procedures applied in our engagement, and, accordingly, we express no opinion on it.

Inherent limitations

The services in the digital sector and the types of practices relating to these services can change quickly and to a significant extent. Therefore, projections of any evaluation for future periods are subject to the risk of changes.

The selected audit procedures depend on the service auditor's judgment, including the assessment of the risks that controls are not suitably designed or operating effectively, and whether these controls are adequate/appropriate to obtain reasonable assurance that the Specified Requirements will be achieved by means of the systems, processes, and controls.

Due to their inherent limitations, organizational controls cannot always prevent or detect and correct all errors or omissions. Any system of internal control is subject to limitations, including the risk of human error or deliberate circumvention. Consequently, controls may not always operate effectively to provide reasonable assurance that the Specified Requirements are fully achieved.



Our assurance engagement was limited to performing audit procedures on those aspects of TikTok's algorithmic systems that are relevant to complying with the Specified Requirements. This did not include all of the algorithmic systems that TikTok operates nor all aspects of the algorithmic systems for which we performed audit procedures. Algorithms may also not always operate consistently or at an appropriate level of precision to achieve their intended purpose. We do not express an opinion or any other form of assurance on the design, operation, and monitoring of the algorithmic systems, except on those aspects of TikTok's algorithmic systems relevant to complying with the Specified Requirements.

Performing an audit risk assessment is a judgmental process. It is also often conducted at a point in time and cannot always anticipate risks arising from new or unprecedented events for which there is little or no historical information.

Restricted Users and purpose

This report is intended solely for the information and use of TikTok, and for the information of the European Commission (the 'Commission') and the Digital Services Coordinator of Ireland (i.e., 'Coimisiún na Meán') (collectively, the 'Specified Parties'), for assessing TikTok's compliance with the Specified Requirements and is not intended to be, and should not be, used and/or relied upon by anyone other than these Specified Parties or for other purposes.

As a result, the information in this report may not be suitable for another purpose. Any other party that obtains a copy and chooses to rely on it in any capacity does so at its own risk. KPMG accepts no responsibility or liability for the use of this report other than for the purpose for which it has been prepared and accepts no responsibility or liability to other parties than TikTok, the Commission and the Digital Services Coordinator of Ireland (i.e., 'Coimisiún na Meán').

TikTok's responsibilities

The management of TikTok is responsible for:

- determining the applicability of each of the obligations and commitments during the Evaluation Period (i.e., selecting the Specified Requirements);
- TikTok's compliance with the Specified Requirements, in all material respects, by designing, implementing, and maintaining systems and manual processes (and related controls) in place to comply with the Act;
- selecting the Specified Requirements, and making interpretations and developing benchmarks, as needed, to implement the Specified Requirements;
- evaluating and monitoring TikTok's compliance with the Specified Requirements;
- its Statement of compliance with the Specified Requirements;
- having a reasonable basis for its Statement;
- preparing the Audit Implementation report referred to in Article 37(6) of the Act, including the completeness, accuracy, and method of presentation;
- evaluating the Subject Matter in relation to the Specified Requirements and for determining compliance;
- making a redacted version of this report public, at the latest, three months after the receipt of the report.

This responsibility includes establishing and maintaining internal controls, maintaining adequate records, such that the Statement is free from material misstatement, whether due to fraud or error.

Our responsibilities

Our responsibility is to:

- plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, TikTok complies with each of the Specified Requirements as determined by TikTok;
- evaluate TikTok's Statement;
- form an independent opinion on whether TikTok is in compliance with each of the Specified Requirements and all of these in aggregate, based on the procedures we have performed and the evidence we have obtained;
- express our conclusions for each of the Specified Requirements and our opinion to TikTok;
- provide TikTok with recommendations for each of the Specified Requirements where the audit opinion is not 'Positive'.

We apply the 'Reglement Kwaliteitsbeheersing NOREA' (RKBN, Regulations for quality management systems) as well as the International Standard on Quality Management 1 (ISQM 1) and, accordingly, maintain a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Description of procedures performed

Our work to assess TikTok's compliance with the Specified Requirements during the Evaluation Period included:

- obtaining an understanding of the characteristics of the services provided by TikTok in order to perform our audit risk analysis;
- evaluating the appropriateness and completeness of the Specified Requirements applied and their consistent application by means of an audit risk assessment;
- obtaining an understanding of the systems and processes implemented to comply with the DSA, including obtaining an understanding of the internal control environment relevant to our assurance engagement;
- identifying and evaluating whether TikTok's Statement of compliance with the Specified Requirements is incomplete and inaccurate, whether due to fraud or error, and designing and performing further assurance procedures responsive to those risks;
- obtaining assurance evidence that is sufficient and appropriate to provide a basis for our conclusions and our opinion, which we collected between 1 November 2024 and 29 August 2025;
- identifying recommendations for each of the Specified Requirements where the audit opinion is not 'Positive';
- Article 8(8) of the Delegated Regulation requires an explanation for individual Specified Requirements when it was not possible to reach an opinion. If we have a disclaimer of opinion on Specified Requirements, we have still applied the methodologies and performed the test procedures as required by the Delegated Regulation, DSA, and the ISAE 3000 [Revised] standard. Only noted exceptions related to these performed procedures are included in [Appendix 1](#).

More details concerning the methodologies and the test procedures that we have applied are included in [Appendix 2](#).

The specific test procedures we performed, along with the nature, timing, and results of those tests, are listed in the accompanying [Appendix 1](#). Additionally, our summary of the audit risk analysis pursuant to Article 9 of the Delegated Regulation, including the assessment of inherent, control and detection risk for each obligation, is included in [Appendix 5](#).



Amstelveen, 29 August 2025

KPMG Advisory N.V.

Electronically signed by:

Koen Klein Tank
29 August 2025 18:46 +02:00



Koen Klein Tank MSc RE

Appendices to the Independent practitioner's assurance report

[Appendix 1](#) – Conclusions and test procedures per obligation

[Appendix 2](#) – Test procedures, sampling methodology and GITC

[Appendix 3](#) – Template for the audit report referred to in Article 6 of the Delegated Regulation

[Appendix 4](#) – Written agreement between TikTok and KPMG

[Appendix 5](#) – Documents relating to the audit risk analysis

[Appendix 6](#) – Documents attesting that KPMG complies with the obligations laid down in Article 37(3), points (a), (b), and (c)

[Appendix 7](#) – Definitions

Appendix 1 – Conclusions and test procedures per obligation

Summary of conclusions reached

Section 1	Section 2	Section 3	Section 4	Section 5
11(1)	16(1)	20(1)	30(1)	34(1)
11(2)	16(2)	20(2)	30(2)	34(2)
11(3)	16(4)	20(3)	30(3)	34(3)
12(1)	16(5)	20(4)	30(4)	35(1)
12(2)	16(6)	20(5)	30(5)	36(1)
14(1)	17(1) & 17(2)	20(6)	30(6)	37(1)
14(2)	17(3) & 17(4)	21(1)	30(7)	37(2)
14(4)	18(1)	21(2)	31(1)	37(3)
14(5)	18(2)	21(5)	31(2)	37(4)
14(6)		22(1)	31(3)	37(5)
15(1)		22(6)	32(1) & 32(2)	37(6)
		23(1)		38(1)
		23(2)		39(1)
		23(3)		39(2)
		23(4)		39(3)
		24(1)		40(12)
		24(2)		41(1)
		24(3)		41(2)
		24(5)		41(3)
		25(1)		41(4)
		26(1)		41(5)
		26(2)		41(6)
		26(3)		41(7)
		27(1)		42(1)
		27(2)		42(2)
		27(3)		42(3)
		28(1)		42(4)
		28(2)		42(5)

Colour Legend	
Positive	Positive
Positive with comments	Positive with comments
Remediated in the Evaluation Period	Remediated – Partial noncompliance (“Negative except for”) - remediated during the Evaluation Period
Negative	Negative – Partial noncompliance (“except for”)
Negative	Negative – Noncompliance (“adverse”)
Unable to audit	Unable to audit – Disclaimer of opinion

Section 1 – Provisions applicable to all providers of intermediary services

Obligation: 11(1)	Specified Requirements Audit Criteria: Processes and controls are appropriately designed and they operate effectively in designating a single point of contact for enabling TikTok to communicate directly by electronic means, with Member States' authorities, the Commission and the Board referred to in Article 61 of the Act. Benchmark(s) used as provided by TikTok: - <i>'Directly'</i> : email allows users (i.e., Member States' authorities, the Commission and the Board referred to in Article 11 of the Act) to communicate directly with TikTok.	Materiality threshold: Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
Conclusion: Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.		
Audit procedures, results and information relied upon: <ol style="list-style-type: none"> 1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements. 2. Identified that TikTok's controls, under the following control objective, were sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> • Controls provide reasonable assurance that TikTok designates a single point of contact to enable it to communicate directly, by electronic means, with Member States' authorities, the Commission, and the Board. 3. Tested the processes and controls supporting the control objective above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have: <ul style="list-style-type: none"> • inquired with the control owners and we were informed that TikTok designated a single point of contact, of which the contact details are available on the TikTok webpage; • inspected the relevant policy in which TikTok specifies the designation of a single point of contact to Member States' authorities, the Commission, and the Board to communicate with TikTok; • inspected that the email address for communicating with the single point of contact designated by TikTok was placed online in its Transparency Center from the beginning of the Evaluation Period; • inspected that it was possible for Member States' authorities, the Commission, and the Board to communicate 'directly' with TikTok as per the benchmark provided by TikTok during the Evaluation Period; and • inspected that the email address inbox was monitored during the Evaluation Period. 4. We confirmed, after the Evaluation Period, that there were no significant changes in the design or operation of the controls in the period between testing the operating effectiveness of the controls and the end of the Evaluation Period. 		
Changes to the audit procedures and/or systems and functionalities during the audit: N/A		

Obligation: 11(2)	Specified Requirements Audit Criteria: Processes and controls are appropriately designed and they operate effectively in ensuring that TikTok shall make public the information necessary to easily identify and communicate with TikTok's single point of contact and in ensuring that this information is easily accessible and kept up-to-date. Benchmarks used as provided by TikTok: <ul style="list-style-type: none"> - <i>'Easily accessible' / 'easily identifiable'</i>: publicly available on TikTok's public websites called the 'Transparency Center' and the 'European Online Safety Hub'. The websites can be located in multiple ways, including through the Terms of Service, where it is clearly marked. This is where Article 11(1) users would usually reasonably expect to find this type of information. 	Materiality threshold: Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
Conclusion: Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.		
Audit procedures, results and information relied upon: <ol style="list-style-type: none"> 1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements. 2. Identified that TikTok's controls, supporting the following control objectives, were sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> • Controls provide reasonable assurance that TikTok makes public the information necessary to easily identify and communicate with its single point of contact. • Controls provide reasonable assurance that TikTok ensures the information is easily accessible and kept up-to-date. 3. Tested the processes and controls supporting the control objectives above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have: <ul style="list-style-type: none"> • inquired with the control owners and we were informed that the contact details of the single point of contact are available in TikTok's Transparency Center; • inspected that TikTok has a policy in place concerning the designation and publication of the single point of contact and determined that this policy is appropriate to meet the Specified Requirements; • inspected that the email address of the single point of contact for Member States' authorities, and the Commission and the Board was published on the online interface of TikTok (i.e., in its Transparency Center) prior to the Evaluation Period; • inspected that the information provided is 'easily accessible' and 'easily identifiable' and determined that this was appropriate to meet the Specified Requirements as per the benchmark provided by TikTok; and • inspected that the information is kept up-to-date during the Evaluation Period following a procedure concerning changes and the publication of a single point of contact information. 4. We confirmed, after the Evaluation Period, that there were no significant changes in the design or operation of the controls in the period between testing the operating effectiveness of the controls and the end of the Evaluation Period. 		
Changes to the audit procedures and/or systems and functionalities during the audit: N/A		

Obligation: 11(3)	Specified Requirements Audit Criteria: Processes and controls are appropriately designed and they operate effectively in specifying the official language or languages of the Member States that, in addition to a language broadly understood by the largest possible number of Union citizens, can be used to communicate with TikTok’s single point of contact, and which shall include at least one of the official languages of the Member State in which TikTok has its main establishment or where its legal representative resides or is established.	Materiality threshold: Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
Conclusion: Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.		
Audit procedures, results and information relied upon: <ol style="list-style-type: none"> 1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements. 2. Identified that TikTok’s controls, under the following control objective, were sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> • Controls provide reasonable assurance that TikTok specifies the official language or languages of the Member States. These languages, in addition to a language broadly understood by the largest possible number of Union citizens, can be used to communicate with its point of contact, and includes at least one of the official languages of the Member State in which the provider of intermediary services has its main establishment or where its legal representative resides or is established. 3. Tested the processes and controls supporting the control objective above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have: <ul style="list-style-type: none"> • inquired with the control owners and were informed that English can be used to communicate with TikTok’s single point of contact; and • inspected that the language that can be used to communicate with TikTok is English and that this is appropriate to meet the Specified Requirements, as English is an official language of Ireland in which TikTok Technology Limited has its establishment. 4. We confirmed, after the Evaluation Period, that there were no significant changes in the design or operation of the controls in the period between testing the operating effectiveness of the controls and the end of the Evaluation Period. 		
Changes to the audit procedures and/or systems and functionalities during the audit: N/A		

Obligation: 12(1)	Specified Requirements Audit Criteria: Processes and controls are appropriately designed and they operate effectively in designating a single point of contact for enabling recipients of the service to communicate directly and rapidly with TikTok, by electronic means and in a user-friendly manner, including by allowing recipients of the service to choose the means of communication, which shall not solely rely on automated tools.	Materiality threshold: Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
Benchmarks used as provided by TikTok: <ul style="list-style-type: none"> - ‘Directly and rapidly’: email allows users (i.e., recipients of the service) to communicate directly and rapidly with TikTok. - ‘User-friendly’: ease of use experienced by the user when interacting with the mechanism for communicating with a service provider through its designated point of contact. 		

Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.
2. Identified that TikTok’s controls, under the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that TikTok designates a single point of contact for enabling recipients of the service to communicate directly and rapidly with TikTok, by electronic means and in a user-friendly manner, including allowing recipients of the service to choose the means of communication, which shall not solely rely on automated tools.
3. Tested the processes and controls supporting the control objective above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners and we were informed that TikTok designated a single point of contact for recipients of the service to communicate with TikTok; we were also informed that TikTok uses a specific email address for the DSA single point of contact that is published on the TikTok webpage;
 - inspected that TikTok has a policy in place regarding the designation and publication of the single point of contact and determined that this policy is appropriate to meet the Specified Requirements;
 - inspected that the email address for communicating with the single point of contact designated by TikTok was placed online in its Transparency Center from the beginning of the Evaluation Period;
 - inspected that recipients of the service could communicate directly and rapidly ‘by electronic means’ and in a ‘user-friendly’ manner with TikTok as per the benchmark provided by TikTok during the Evaluation Period;
 - inspected system functionalities and identified that the ways of communication do not solely rely on automated tools, as no fully automated tools (i.e., bots) are being used to reply to incoming emails; and
 - inspected that the email address inbox was monitored during the Evaluation Period.
4. We confirmed, after the Evaluation Period, that there were no significant changes in the design or operation of the controls in the period between testing the operating effectiveness of the controls and the end of the Evaluation Period.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

<p>Obligation: 12(2)</p>	<p>Specified Requirements <i>Audit Criteria:</i> Processes and controls are appropriately designed and they operate effectively, thereby ensuring that TikTok shall make public the information necessary for recipients of the service to easily identify and communicate with its single point of contact and ensuring this information is easily accessible and kept up-to-date.</p> <p><i>Benchmark(s) used as provided by TikTok:</i></p> <ul style="list-style-type: none"> - ‘Easily accessible’ / ‘easily identifiable’: publicly available on TikTok’s public websites called the ‘Transparency Center’ and also the ‘European Online Safety hub’. The website can be located in multiple ways, including through the Terms of Service, where it is clearly marked. This is where the Article 12 users would usually reasonably expect to find this type of information. 	<p>Materiality threshold: Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>
<p>Conclusion:</p>		



Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.
2. Identified that TikTok’s controls, supporting the following control objectives, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that TikTok makes public the information necessary for the recipients of the service to easily identify and communicate with its single points of contact.
 - Controls provide reasonable assurance that TikTok ensures this information is easily accessible and kept up-to-date.
3. Tested the processes and controls supporting the control objectives above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control operator and were informed that TikTok published the single point of contact information and e-mail address on its online interface, specifically TikTok’s Transparency Center;
 - inspected that TikTok has a policy in place concerning the designation and publication of the single point of contact and determined that this policy is appropriate to meet the Specified Requirements;
 - inspected that the email address of the single point of contact for recipients of the service was published on the online interface of TikTok (i.e., in its Transparency Center) prior to the Evaluation Period;
 - inspected that the information provided is ‘easily accessible’ and ‘easily identifiable’ and determined that this was appropriate to meet the Specified Requirements as per the benchmark provided by TikTok; and
 - inspected that the information was kept up-to-date during the Evaluation Period following a procedure concerning changes and the publication of single point of contact information.
4. We confirmed, after the Evaluation Period, that there were no significant changes in the design or operation of the controls in the period between testing the operating effectiveness of the controls and the end of the Evaluation Period.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation: 14(1)	Specified Requirements: Audit criteria: Processes and controls are appropriately designed and operate effectively to include information on any restrictions that TikTok imposes in relation to the use of their service in respect of information provided by the recipients of the service, in their terms and conditions. That information shall include information on any policies, procedures, measures, and tools used for the purpose of content moderation, including algorithmic decision-making and human review, as well as the rules of procedure of their internal complaint-handling system. It shall be set out in clear, plain, intelligible, user-friendly, and unambiguous language, and shall be publicly available in an easily accessible and machine-readable format. Benchmark(s) used as provided by TikTok: - <i>‘Terms and conditions’:</i> TikTok Technology Limited’s Terms of Service, including additional terms and policies that can apply: Community Guidelines, IP Policy, Music Terms, Commercial Music Library Terms, Branded Content Policy, Branded Content Policy - country specific requirements, Coins Policy, Rewards Policy, Business Terms, and Recommender System Help Center	Materiality threshold: Internal controls are not sufficiently designed and/or implemented or did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
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Article, TikTok Shop Terms of Use, TikTok Shop Recommender System Help Center Article.

- *'Easily accessible'*: the terms and conditions are readily available on the TikTok web browser and within the app, including where applicable via prominently located links within the Terms of Service. The terms are themselves drafted and presented in a way that makes their content easily accessible to users - see also 'clear, plain, intelligible, user-friendly, and unambiguous language.
- *'Clear and unambiguous'*: using simple language, which makes it easy for users to understand e.g., using shorter sentences or clear sub-headings.
- *'Machine-readable format'*: HTML format.

Conclusion:

Positive with comments – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

We identified that not all internal controls required to meet the Specified Requirements were operating effectively throughout the Evaluation Period. Because of this observation, additional substantive procedures were performed. We determined that TikTok mitigated the risks associated with this observation to a sufficient level. Therefore, this observation does not signify a risk of material misstatement at the obligation level.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements.
2. Identified that TikTok's controls, supporting the following control objectives, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that the terms and conditions contain all necessary information on policies, procedures, measures, and tools used for the purpose of content moderation, including algorithmic decision-making and human review, as well as the operating procedures of their internal complaint-handling system.
 - Controls provide reasonable assurance that the terms and conditions are presented in clear, plain, intelligible, user friendly and unambiguous language.
 - Controls provide reasonable assurance that the terms and conditions are publicly available in an easily accessible and machine-readable format.
3. Tested the controls under the control objectives above and identified that, except for the observations identified as described under 'Reason(s) for the conclusion', these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with control owners and were informed that the Terms and Conditions include all elements required under the Specified Requirements; we were also informed that they are accessible via both the TikTok app and website, and that TikTok Legal reviews the Terms and Conditions periodically and prior to publication in the event of significant changes;
 - inspected version control and confirmed that one significant change was made to the Terms and Conditions in scope, as defined by TikTok, during the Evaluation Period; additionally, we identified that multiple non-significant changes were made during the same period;
 - reviewed a random selection of changes and verified that TikTok Legal reviewed each significant change before it became effective; for non-significant changes, we confirmed that TikTok Legal was informed prior to implementation; and
 - observed that the Terms and Conditions are publicly accessible on both the TikTok app and website, presented in a machine-readable format (i.e., HTML), and easily accessible in line with TikTok's benchmarks as described above.
4. Identified that TikTok's controls, supporting the control objectives listed above (refer to 2.), are only partially sufficient and appropriate to meet the Specified Requirements. We therefore performed additional substantive procedures. As part of these procedures, we:
 - observed that all relevant elements as defined under 14(1) are included in the terms and conditions: 'information on any policies, procedures, measures and tools used for the purpose of content

moderation, including algorithmic decision-making and human review, as well as the rules of procedure of the internal complaint-handling system’; and

- observed that the terms and conditions are set out in clear, plain, intelligible, unambiguous, user-friendly language.

Changes to the audit procedures and/or systems and functionalities during the audit:

We performed substantive procedures in addition to control test procedures because we identified that a specific control was not appropriately performed.

Recommendations on specific measures:

We recommend that TikTok ensures all controls operate effectively throughout the Evaluation Period.

Recommended timeframe to implement specific measures:

From 1 September 2025 onwards.

Obligation:
14(2)

Specified Requirements:

Audit criteria:

Processes and controls are appropriately designed and operate effectively to inform the recipients of the service of any significant change to the terms and conditions.

Benchmark(s) used as provided by TikTok:

- ‘*Significant change*’: a change to the terms and conditions that materially impacts users’ rights, obligations, or experience on the platform, including how they are able to use the platform. By way of example, this would include changes to the terms setting out what users are, and are not, allowed to do on the platform.
- ‘*Terms and Conditions*’: TikTok Technology Limited’s Terms of Service, including additional terms and policies that can apply: Community Guidelines, IP Policy, Music Terms, Commercial Music Library Terms, Branded Content Policy, Branded Content Policy - country specific requirements, Coins Policy, Rewards Policy, Business Terms, and Recommender System Help Center Article, TikTok Shop Terms of Use, TikTok Shop Recommender System Help Center Article.

Materiality threshold:

Internal controls are not sufficiently designed and/or implemented or did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.

Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements and identified that the Terms of Service as described under the ‘Benchmark(s) used as provided by TikTok’ are in scope for this obligation.
2. Identified that TikTok’s controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that recipients are informed of significant changes to the terms and conditions.
3. Tested the processes and controls supporting the control objective above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with control owners and were informed that a process is in place to inform the recipients of the service of any significant change to the Terms and Conditions;
 - inspected and observed an overview of hyperlinks and underlying pages considered to be in scope for Article 14 and as documented in the benchmark above; including an overview of the dates of the

changes made to this page since the start of the Evaluation Period; based on inquiry, observation and inspection, we determined that there was one significant change in the scope of the Evaluation Period; and

- inspected for the significant change identified, and determined that this change was reviewed by TikTok's Legal department and that recipients of the service were notified prior to the change becoming effective.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation: 14(4)	Specified Requirements: Audit criteria: Processes and controls are appropriately designed and operate effectively to ensure that TikTok shall act in a diligent, objective and proportionate manner in applying and enforcing the restrictions referred to in Article 14(1), with due regard to the rights and legitimate interests of all parties involved, including the fundamental rights of the recipients of the service, such as the freedom of expression, freedom and pluralism of the media, and other fundamental rights and freedoms as enshrined in the Charter. Benchmark(s) used as provided by TikTok: <ul style="list-style-type: none"> 'Terms and Conditions': TikTok Technology Limited's Terms of Service, including additional terms and policies that can apply: Community Guidelines, IP Policy, Music Terms, Commercial Music Library Terms, Branded Content Policy, Branded Content Policy - country specific requirements, Coins Policy, Rewards Policy, Business Terms, and Recommender System Help Center Article, TikTok Shop Terms of Use, TikTok Shop Recommender System Help Center Article. 'Diligent, objective and proportionate manner': a diligent, objective and proportionate manner when applying and enforcing restrictions has three minimal components: i) the policies that are being enforced are available to the impacted user at the time of the infringement that led to the restriction of service; ii) the parties impacted by a restriction of service are informed of the legal basis for the restriction; iii) the parties impacted by the restriction of service have a right of appeal in respect to the decision to restrict the service, including where appropriate to an independent out-of-court settlement body. 	Materiality threshold: Internal controls are not sufficiently designed and/or implemented or did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
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Conclusion:

Positive with comments – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

We identified observations concerning Articles 16(6) and 20(4). These are not considered material in relation to the entirety of Article 14(4), and as such, we conclude that they do not pose a risk of material misstatement at the obligation level.

Audit procedures, results and information relied upon:

- Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements and identified that the Terms of Service as described under the 'Benchmark(s) used as provided by TikTok' are in scope for this obligation.
- Identified that TikTok's controls, supporting the following control objectives, were sufficient and appropriate to meet the Specified Requirements:

- Controls provide reasonable assurance that policies are drafted in a manner that facilitates consistent, diligent and objective interpretation and enforcement.
 - Controls provide reasonable assurance that Community Guidelines are consistent with acting in a diligent, objective and proportionate manner in applying and enforcing the restrictions, with due regard to the rights and legitimate interests of all parties involved.
 - Controls provide reasonable assurance that fairness concerns are identified and assessed to enable the diligent, objective and proportionate application and enforcement of restrictions, with due regard to the rights and legitimate interests of all parties involved.
 - Controls provide reasonable assurance that Terms of Service, and all relevant policies, are published and made available on an ongoing basis.
 - Controls provide reasonable assurance that the terms and conditions are publicly available in an easily accessible format.
 - Controls provide reasonable assurance that the terms and conditions are presented in clear, plain, intelligible, user friendly and unambiguous language.
 - Controls provide reasonable assurance that users are informed if there is a significant change to the operating procedures.
 - Controls provide reasonable assurance that localized policies are consistent with acting in a diligent, objective and proportionate manner in applying and enforcing the restrictions, with due regard to the rights and legitimate interests of all parties involved.
 - Controls provide reasonable assurance that human moderation meets the minimum expectations for accuracy and decisions are based only on relevant factors, and not likely to lead to unjustifiably worse outcomes for some people.
3. Tested the processes and controls supporting the control objectives above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
- inquired with the control owners and were informed that the controls supporting the above control objective relate to the following Articles: 14(1), 14(2), 14(5), 14(6), 16(6), 17(1), 17(2), 17(3), 17(4), 20(1), 20(2), 20(3), 20(4), 20(5), 20(6), 21(1), and 21(2); in addition, substantive procedures were performed for Articles 23(1), 23(2), 23(3), and 23(4); and
 - relied on the audit procedures performed for Articles 14(1), 14(2), 14(5), 14(6), 16(6), 17(1), 17(2), 17(3), 17(4), 20(1), 20(2), 20(3), 20(4), 21(1), 21(2), 23(1), 23(2), 23(3) and 23(4), and determined that these were sufficient to meet the Specified Requirements.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation: 14(5)	Specified Requirements: Audit criteria: Processes and controls are appropriately designed and operate effectively to provide recipients of services with a concise, easily accessible, and machine-readable summary of the terms and conditions, including the available remedies and redress mechanisms, in a clear and unambiguous language. Benchmark(s) used as provided by TikTok: - ‘Terms and Conditions’: TikTok Technology Limited’s Terms of Service, including additional terms and policies that can apply: Community Guidelines, IP Policy, Music Terms, Commercial Music Library Terms, Branded Content Policy, Branded Content Policy - country specific requirements, Coins Policy, Rewards Policy, Business Terms, and Recommender System Help Center Article, TikTok Shop Terms of Use, TikTok Shop Recommender System Help Center Article.	Materiality threshold: Internal controls are not sufficiently designed and/or implemented or did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
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	<ul style="list-style-type: none"> - <i>'Easily accessible'</i>: the terms and conditions are readily available on the TikTok web browser and within the app, including where applicable via prominently located link within the Terms of Service. The terms are themselves drafted and presented in a way that makes their content easily accessible to users - see also 'clear, plain, intelligible, user-friendly, and unambiguous language. - <i>'Clear and unambiguous'</i>: using simple language, which makes it easy for users to understand e.g., using shorter sentences or clear sub-headings. - <i>'Machine-readable format'</i>: HTML format. 	
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Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements and identified that the Terms of Service as described under the 'Benchmark(s) used as provided by TikTok' are in scope for this obligation.
2. Identified that TikTok's controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that recipients of services are provided with a concise, easily accessible, and machine-readable summary of the terms and conditions, including the available remedies and redress mechanisms, in a clear and unambiguous language.
3. Tested the processes and controls supporting the control objective above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with control owners and were informed that a summary of the terms and conditions is available on the TikTok App and on the TikTok website for all the Terms and Conditions in scope according to the benchmark as provided by TikTok and documented above; and
 - inspected the published summary of terms and conditions and determined that it is easily accessible following the benchmark as provided by TikTok, is available in a machine-readable format (i.e., HTML), includes clear and unambiguous language, and includes information on remedies and the redress mechanism available to users.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

<p>Obligation: 14(6)</p>	<p>Specified Requirements: <i>Audit criteria:</i> Processes and controls are appropriately designed and operate effectively to publish their terms and conditions in the official languages of all the Member States in which they offer their services.</p> <p><i>Benchmark(s) used as provided by TikTok:</i></p> <ul style="list-style-type: none"> - <i>'Terms and Conditions'</i>: TikTok Technology Limited's Terms of Service, including additional terms and policies that can apply: Community Guidelines, IP Policy, Music Terms, Commercial Music Library Terms, Branded Content Policy, Branded Content Policy - country specific requirements, Coins Policy, Rewards Policy, Business Terms, and Recommender System Help Center Article, TikTok Shop Terms of Use, TikTok Shop Recommender System Help Center Article. 	<p>Materiality threshold: Internal controls are not sufficiently designed and/or implemented or did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>
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Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements and identified that the Terms of Service as described under the ‘Benchmark(s) used as provided by TikTok’ are in scope for this obligation.
2. Identified that TikTok’s controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that the terms and conditions are published in the official languages of all the Member States in which TikTok offers its services.
3. Tested the processes and controls supporting the control objective above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with control owners and were informed that the Terms and Conditions are translated into all official languages of the Member States where TikTok offers its services;
 - inspected the Terms and Conditions provided by TikTok and confirmed that all relevant materials — including notifications (where applicable) and ‘learn more’ resources — are translated into the 24 official languages: Bulgarian, Croatian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Irish, Italian, Latvian, Lithuanian, Norwegian, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish, and Swedish. Additionally, we observed that the Terms and Conditions are also available in Icelandic;
 - inspected, for a sample of the 24 official languages, that the respective language versions of the Terms and Conditions are published on both the TikTok app and website;
 - inspected the translation certificate for a selection of changes to the terms and conditions; and
 - inspected the collection of translation certificates and determined that these warrant the accuracy and completeness of the translation of the terms and conditions; these are available in at least one official language of the Member States and are translated from English to the applicable languages.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation: 15(1)	Specified Requirements Audit Criteria: Processes and controls are appropriately designed and they operate effectively, thereby ensuring that the following is presented in the Transparency Report: <ol style="list-style-type: none"> a) the number of orders received from Member States’ authorities, including orders issued in accordance with Articles 9 and 10, categorized by the type of illegal content concerned, the Member State issuing the order, and the median time needed to inform the authority issuing the order; b) the number of notices submitted in accordance with Article 16, categorized by the type of alleged illegal content concerned, the number of notices submitted by trusted flaggers, any action taken pursuant to the notices by differentiating whether the action was taken on the basis of the law or the terms and conditions of TikTok, the number of notices processed by using automated means and the median time needed for taking the action; c) meaningful and comprehensive information about the content moderation engaged in at TikTok’s own initiative, including the use of automated tools, the measures taken to provide training and assistance to persons in charge of content moderation, the number and types of measures taken that affect the availability, visibility and accessibility of information provided by the 	Materiality threshold: <i>For the procedures in which we relied on controls:</i> Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements. <i>For the substantive procedures:</i> Deviations over 5% that do not meet the Specified Requirements.
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recipients of the service and the recipients' ability to provide information through the service, and other related restrictions of the service; the information reported shall be categorized by the type of illegal content or violation of the terms and conditions of TikTok, by the detection method and by the type of restriction applied;

- d) the number of complaints received through the internal complaint-handling systems and in accordance with TikTok's terms and conditions and, additionally, in accordance with Article 20, the basis for those complaints, decisions taken in respect of those complaints, the median time needed for taking those decisions and the number of instances where those decisions were reversed;
- e) any use made of automated means for the purpose of content moderation, including a qualitative description, a specification of the precise purposes, indicators of the accuracy and the possible rate of error of the automated means used in fulfilling those purposes, and any safeguards applied.

Benchmark(s) used as provided by TikTok:

- *'Easily accessible'*: clearly available within TikTok's Transparency Center, accessible through its website.
- *'Clear and easily comprehensible'*: using simple language, which makes it easy for users to understand, e.g., using shorter sentences or clear subheadings. Information is comprehensible where it is prepared at a level of abstraction that is suitable for use by an average member of the general public.

Conclusion:

Positive with comments – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

We identified that the design, implementation, and operating effectiveness of internal controls, specifically relating to data accuracy and completeness monitoring, between the various source systems and the Transparency Report, are only partially sufficient and appropriate. As a result of this observation, additional substantive procedures were performed. We determined that TikTok mitigated the risks associated with this observation to a sufficient level. Therefore, this observation does not signify a risk of material misstatement at the obligation level.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.
2. Identified that TikTok's controls, under the following control objectives, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that TikTok's Transparency Report is published at least once a year.
 - Controls provide reasonable assurance that TikTok's Transparency Report is published in a machine-readable format and in an easily accessible manner.
 - Controls provide reasonable assurance that TikTok's Transparency Report is clear and easily comprehensible.
 - Controls provide reasonable assurance that TikTok defines and identifies the source of information on the number of orders received from Member States' authorities including orders issued in accordance with Articles 9 and 10, categorized by the type of illegal content concerned.
 - Controls provide reasonable assurance that TikTok extracts and validates the information, prior to inclusion within the Transparency Report, on the number of orders received from Member States' authorities, including orders issued in accordance with Articles 9 and 10, categorized by type of illegal content concerned.

- Controls provide reasonable assurance that TikTok's Transparency Report includes information on the Member State issuing the order.
- Controls provide reasonable assurance that TikTok defines and identifies the source for the calculation of the median time needed to inform the authority issuing the order, or any other authority specific in the order, of its receipt, and to give effect to the order.
- Controls provide reasonable assurance that TikTok defines and identifies the source of information on the number of notices submitted in accordance with Article 16, categorized by the type of alleged illegal content concerned.
- Controls provide reasonable assurance that TikTok extracts and validates the information, prior to inclusion within the Transparency Report, on the number of notices submitted in accordance with Article 16, categorized by the type of alleged illegal content concerned.
- Controls provide reasonable assurance that TikTok defines the scope and source of information on the number of notices submitted by trusted flaggers.
- Controls provide reasonable assurance that TikTok extracts and validates the information, prior to inclusion within the Transparency Report, on the number of notices submitted by trusted flaggers.
- Controls provide reasonable assurance that TikTok defines the scope and source of information on any action taken pursuant to the notices by differentiating whether the action was taken on the basis of the law or the terms and conditions of TikTok.
- Controls provide reasonable assurance that TikTok extracts and validates the information, prior to inclusion within the Transparency Report, on any action taken pursuant to the notices by differentiating whether the action was taken on the basis of the law or the terms and conditions of TikTok.
- Controls provide reasonable assurance that TikTok's Transparency Report includes information on the number of notices processed by using automated means.
- Controls provide reasonable assurance that TikTok defines and identifies the source for the calculation of the median time needed for taking action (on notices processed in accordance with Article 16).
- Controls provide reasonable assurance that TikTok calculates and validates the median time needed for taking action (on notices processed in accordance with Article 16).
- Controls provide reasonable assurance that TikTok's Transparency Report includes information about the content moderation engaged in at TikTok's own initiative, including the use of automated tools, the number and types of measures taken that affect the availability, visibility, and accessibility of information through the service, and other related restrictions of the service.
- Controls provide reasonable assurance that TikTok's Transparency Report includes information about the measures taken to provide training and assistance to persons in charge of content moderation.
- Controls provide reasonable assurance that the Transparency Report includes information about the number and type of measures taken that affect the availability, visibility, and accessibility of information through the service, and other related restrictions of the service, categorized by the type of illegal content or violation of the terms and conditions of TikTok, by the detection method and by the type of restriction applied.
- Controls provide reasonable assurance that the information included in regard to the content moderation engaged in at TikTok's own initiative is meaningful and comprehensible.
- Controls provide reasonable assurance that TikTok defines and identifies the source for the number of complaints received through the internal complaint-handling systems and in accordance with TikTok's terms and conditions.
- Controls provide reasonable assurance that TikTok extracts and validates the information, prior to inclusion within the Transparency Report, on the number of complaints received through the internal complaint-handling systems and in accordance with TikTok's terms and conditions.
- Controls provide reasonable assurance that TikTok defines and identifies the source of information on the basis for complaints received through the internal complaint-handling systems and in accordance with TikTok's terms and conditions.
- Controls provide reasonable assurance that TikTok extracts and validates the information, prior to inclusion within the Transparency Report, on the basis for complaints received through the internal complaint-handling systems and in accordance with TikTok's terms and conditions.

- Controls provide reasonable assurance that TikTok defines and identifies the source of information on decisions taken in respect of the complaints received through the internal complaint-handling systems and in accordance with TikTok's terms and conditions.
 - Controls provide reasonable assurance that TikTok extracts and validates the information, prior to inclusion within the Transparency Report, on decisions taken in respect of the complaints received through the internal complaint-handling systems and in accordance with TikTok's terms and conditions.
 - Controls provide reasonable assurance that TikTok defines and identifies the source for the calculation of the median time needed for taking those decisions.
 - Controls provide reasonable assurance that TikTok calculates and validates the median time needed for taking those decisions.
 - Controls provide reasonable assurance that TikTok defines and identifies the source of information on the number of instances where those decisions were reversed.
 - Controls provide reasonable assurance that TikTok extracts and validates the information, prior to inclusion within the Transparency Report, on the number of instances where those decisions were reversed.
 - Controls provide reasonable assurance that TikTok's Transparency Report includes information on any use made of automated means for the purpose of content moderation, including a qualitative description.
 - Controls provide reasonable assurance that TikTok's Transparency Report includes information on any use made of automated means for the purpose of content moderation, including a specification of the precise purposes.
 - Controls provide reasonable assurance that TikTok defines and identifies the source of information on any use made of automated means for the purpose of content moderation, including indicators of the accuracy and the possible error rate of automated means used in fulfilling those purposes.
 - Controls provide reasonable assurance that TikTok extracts and validates the information, prior to inclusion within the Transparency Report, on any use made of automated means for the purpose of content moderation, including indicators of the accuracy and the possible error rate of automated means used in fulfilling those purposes.
3. Tested the controls under the control objectives above and identified that, except for the observations identified as described under 'Reason(s) for the conclusion', these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
- inquired with control owners and we were informed that two Transparency Reports have been published during the Evaluation Period; we were also informed about the transparency reporting process that includes appropriate validation steps to meet the Specified Requirements, including a review by TikTok Legal on the metrics scoping and interpretations as well as the final Transparency Reports;
 - inspected the Transparency Report webpage (i.e., DSA Transparency Center) where the reports can be downloaded and identified that both reports are published in PDF (i.e., machine-readable format);
 - inspected the Transparency Report webpage and identified that the Transparency Reports are easily accessible in accordance with the benchmark provided by TikTok;
 - observed the steps followed in preparing the Transparency Reports and determined that TikTok specified the metrics and the rationale for the choice of metrics; a legal interpretation of requirements in the relevant transparency reporting Articles (i.e., 15, 24 and 42) was also provided and these were translated into specific metrics that were disclosed within the Transparency Report;
 - inspected the metrics scoping and interpretation document and determined that it covers points (a) to (e) of the Specified Requirements and identified that the calculation logic for metrics was approved by TikTok Legal;
 - inspected, for both Transparency Reports, that the process to prepare the Transparency Reports included the approval from TikTok Legal to ensure that the metrics in the Transparency Reports are in line with the metrics scoping and interpretation document;
 - inspected both Transparency Reports and identified that these are clear and easily comprehensible in accordance with the benchmark provided by TikTok; and
 - inspected both Transparency Reports and identified that the information is meaningful and comprehensible in accordance with the benchmark provided by TikTok.

4. Identified that TikTok’s controls, supporting the control objectives listed above (refer to 2.), are only partially sufficient and appropriate to meet the Specified Requirements. We therefore performed additional substantive procedures.
5. Through the performance of the additional substantive procedures, we determined that TikTok, except for the observations identified as described under ‘Reason(s) for the conclusion’, completely and accurately reported the applicable metrics in accordance with the Specified Requirements under points (a) to (e) throughout the Evaluation Period. As part of these procedures, we:
 - observed and inspected, for both Transparency Reports, the logic used to populate the data, from the various source tables to the Transparency Reports, and ascertained that this was appropriate to ensure the completeness and accuracy of the information in the Transparency Reports; as part of our procedures we have, amongst other things, observed that the logic did not include functions that inaccurately exclude relevant information.

Changes to the audit procedures and/or systems and functionalities during the audit:

We performed substantive procedures in addition to control test procedures due to the fact that the design of the controls in place was only partially sufficient and appropriate to meet the Specified Requirements.

Recommendations on specific measures:

We recommend that TikTok strengthen its internal controls concerning the validation of the completeness and accuracy of the data flow from source systems to information in the Transparency Reports.

Recommended timeframe to implement specific measures:

From 1 September 2025 to 30 June 2026

Section 2 – Additional provisions applicable to providers of hosting services, including online platforms

Obligation: 16(1)	Specified Requirements Audit Criteria: Processes and controls are appropriately designed and they operate effectively to allow any individual or entity to notify TikTok of the presence on its service of specific items of information that the individual or entity considers to be illegal content. Those mechanisms shall be easy to access and user-friendly and shall allow for the submission of notices exclusively by electronic means. Benchmark(s) used as provided by TikTok: <ul style="list-style-type: none"> - 'Easy to access': available on the content in question, whether by clicking, holding, or pressing the share button. - 'User-friendly': i) available through the existing mechanisms for making reports on the relevant content type; ii) provides instructions; iii) provides a breakdown of categories through a drop-down; and/or iv) provides free text to facilitate capture of explanations. 	Materiality threshold: <i>For the procedures in which we relied on controls:</i> Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements. <i>For the substantive procedures:</i> Deviations over 5% that do not meet the Specified Requirements.
Conclusion: Positive with comments – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.		
Reason(s) for the conclusion: TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of General IT Controls (GITCs) concerning the systems that support the functionalities and associated controls in scope. Additional substantive procedures were performed. We determined that TikTok mitigated the risks associated with this observation to a sufficient level. This observation, therefore, does not signify a risk of material misstatement at the obligation level.		
Audit procedures, results and information relied upon: <ol style="list-style-type: none"> 1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements. 2. Identified that TikTok's controls, supporting the following control objectives, were sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> • Controls provide reasonable assurance that mechanisms are in place to allow any individual or entity the option for notifying TikTok of the presence on its service of specific items of information that the individual or entity considers to be illegal content. • Controls provide reasonable assurance that these mechanisms are easy to access. • Controls provide reasonable assurance that these mechanisms are user-friendly. • Controls provide reasonable assurance that these mechanisms allow for the submission of notices exclusively by electronic means. 3. Tested the controls under the control objectives above and identified that, except for the observations identified as described under 'Reason(s) for the conclusion', these were suitably designed, implemented, and that they operated effectively throughout the Evaluation Period. As part of our audit procedures, we have: <ul style="list-style-type: none"> • inquired with control owners and identified that three processes are in place concerning the 'notice and action process': one that focuses on advertisements (e.g., auction ads and non-auction ads), one concerning all user-generated content (e.g., short videos, stories, photos, comments, live streams, profiles and links) and one concerning the recently launched e-commerce feature integrated within the TikTok app, i.e., TikTok Shop; • inspected, for each of the three processes, the design of Standard Operating Procedures (SOP) in place and identified that these included appropriate steps to meet the Specified Requirements; 		

- inspected through one instance, for each of the three processes, the technical functionalities of submitting notices and identified that these are appropriate to meet the Specified Requirements; and
 - inspected that these functionalities are easy to access, user-friendly, and that the submission exclusively allows electronic means in accordance with the benchmarks as provided by TikTok.
4. TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of GITC supporting the underlying systems that enable the functionalities and the associated controls tested, specifically those related to change management and identity access management.
 5. To mitigate the observation above, we performed substantive procedures to assess the changes to the code configuration in the Evaluation Period and identified that these changes did not impact the operating effectiveness of the functionalities and the associated controls in scope.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Recommendations on specific measures:

We recommend TikTok to confirm and present the effectiveness of its General IT Controls (GITCs). These controls should be in place and functioning reliably across the Evaluation Period to support the operating effectiveness of underlying systems, functionalities, and automated controls.

Recommended timeframe to implement specific measures:

From 1 September 2025 to 30 June 2026

Obligation:
16(2)

Specified Requirements

Audit Criteria:

Processes and controls are appropriately designed and they operate effectively to facilitate the submission of sufficiently precise and adequately substantiated notices. For this purpose, TikTok shall take the necessary measures to enable and to facilitate the submission of notices containing the following elements:

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

Materiality threshold:

For the procedures in which we relied on controls:

Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.

For the substantive procedures:

Deviations over 5% that do not meet the Specified Requirements.

Benchmark(s) used as provided by TikTok:

- ‘Sufficiently precise and adequately substantiated’:
 - contains a drop-down list of the categories of illegal content;
 - contains a drop-down list of the relevant EU countries to select the appropriate jurisdiction;
 - provides users with a free text option to provide details of the relevant law;
 - requires users to provide free text explanation of the reasons of why the content is illegal; and
 - requires users to provide a statement that the notice and the allegations contained therein are accurate and complete.

Conclusion:

Positive with comments – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of General IT Controls (GITCs) concerning the systems that support the functionalities and associated controls in scope. Additional substantive procedures were performed. We determined that TikTok mitigated the risks associated with this observation to a sufficient level.

This observation, therefore, does not signify a risk of material misstatement at the obligation level.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.
2. Identified that TikTok’s controls, supporting the following control objectives, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that the mechanisms facilitate sufficiently precise and adequately substantiated notices.
 - Controls provide reasonable assurance that TikTok takes the necessary measures to enable and facilitate notices containing a sufficiently substantiated explanation of the reasons why the individual or entity alleges the information in question to be illegal content.
 - Controls provide reasonable assurance that TikTok takes the necessary measures to enable and facilitate notices containing a clear indication of the exact electronic location of that information, such as the exact URL or URLs, and, where necessary, additional information enabling the identification of the illegal content adapted to the type of content and to the specific type of hosting service.
 - Controls provide reasonable assurance that TikTok takes the necessary measures to enable and facilitate notices containing the name and email address of the individual or entity submitting the notice, except in the case of information considered to involve one of the offenses referred to in Articles 3 to 7 of Directive 2011/93/EU.
 - Controls provide reasonable assurance that TikTok takes the necessary measures to enable and facilitate notices containing a statement confirming the bona fide belief of the individual or entity submitting the notice that the information and allegations contained therein are accurate and complete.
3. Tested the processes and controls supporting the control objectives above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with control owners and identified that three processes are in place concerning the ‘notice and action process’: one that focuses on advertisements (e.g., auction ads and non-auction ads), one concerning all user-generated content (e.g., short videos, stories, photos, comments, live streams, profiles and links) and one concerning the recently launched – e-commerce feature integrated within the TikTok app, i.e., TikTok Shop;

- inspected, for each of the three processes, the design of Standard Operating Procedures (SOP) in place and identified that these included appropriate steps to meet the Specified Requirements;
 - inspected through one instance, for each of the three processes, the technical functionalities of submitting notices and identified that these are appropriate to meet the Specified Requirements; and
 - inspected that these functionalities allow individuals or entities, except for the observations identified as described under 'Reason for conclusion', to submit notices with the following data:
 - a) a sufficiently substantiated explanation of the reason via the drop-down functionality and free text box to provide why the individual or entity alleges the information in question to be illegal content;
 - b) the exact location of that information is automatically determined (i.e., based on object ID) since the notice mechanism is triggered from the page that contains the potential illegal content;
 - c) the name of the individual or entity submitting the notice has to be reported; the email address of the individual or entity submitting the notice is automatically determined if the user is logged on to TikTok; if they are not logged in, users and entities have to report their email address; and
 - d) a statement confirming the bona fide belief of the individual or entity submitting the notice that the information and allegations contained therein are accurate and complete via a checkbox.
4. TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of GITC supporting the underlying systems that enable the functionalities and the associated controls tested, specifically those related to change management and identity access management.
5. To mitigate the observation above, we performed substantive procedures to assess the changes to the code configuration in the Evaluation Period and identified that these changes did not impact the operating effectiveness of the functionalities and the associated controls in scope.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Recommendations on specific measures:

We recommend TikTok to confirm and present the effectiveness of its General IT Controls (GITCs). These controls should be in place and functioning reliably across the Evaluation Period to support the operating effectiveness of underlying systems, functionalities, and automated controls.

Recommended timeframe to implement specific measures:

1 September 2025 to 30 June 2026

Obligation:

16(4)

Specified Requirements:

Audit Criteria:

Processes and controls are appropriately designed and they operate effectively to ensure that when TikTok has the electronic contact information of the individual or entity that submitted the notice, TikTok sends without undue delay a confirmation of the receipt of the notice to that individual or entity.

Benchmark(s) used as provided by TikTok:

- 'Without undue delay': Upon receipt of an Art 16 illegal content notice, a confirmation of receipt of the notice is sent automatically. Undue delay would be where this confirmation of receipt fails to automatically send.

Materiality threshold:

For the procedures in which we relied on controls:

Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.

For the substantive procedures:

Deviations over 5% that do not meet the Specified Requirements.

Conclusion:

Positive with comments – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of General IT Controls (GITCs) concerning the systems that support the functionalities and associated controls in

scope. Additional substantive procedures were performed. We determined that TikTok mitigated the risks associated with this observation to a sufficient level.

This observation, therefore, does not signify a risk of material misstatement at the obligation level.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.
2. Identified that TikTok’s controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that where the notice contains the electronic contact information of the individual or entity that submitted it, TikTok sends a timely confirmation of receipt of the notice to the individual or entity providing the notice.
3. Tested the controls under the control objectives above and identified that, except for the observations identified as described under ‘Reason(s) for the conclusion’, these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with control owners and identified that three processes are in place concerning the ‘notice and action process’: one that focuses on advertisements (e.g., auction ads and non-auction ads), one concerning all user-generated content (e.g., short videos, stories, photos, comments, live streams, profiles and links) and one concerning the recently launched e-commerce feature integrated within the TikTok app, i.e., TikTok Shop;
 - inspected, for each of the three processes, the design of Standard Operating Procedures (SOP) in place and identified that these included appropriate steps to meet the Specified Requirements; and
 - inspected, through one instance for each of the three processes, the technical functionalities of sending confirmations to individuals and entities of the receipt of the notice and identified that the submitters of the notice received the confirmation ‘without undue delay’ in accordance with the benchmark provided by TikTok.
4. TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of GITC supporting the underlying systems that enable the functionalities and the associated controls tested, specifically those related to change management and identity access management.
5. To mitigate the observation above, we performed substantive procedures to assess the changes to the code configuration in the Evaluation Period and identified that these changes did not impact the operating effectiveness of the functionalities and the associated controls in scope.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Recommendations on specific measures:

We recommend TikTok to confirm and present the effectiveness of its General IT Controls (GITCs). These controls should be in place and functioning reliably across the Evaluation Period to support the operating effectiveness of underlying systems, functionalities, and automated controls.

Recommended timeframe to implement specific measures:

From 1 September 2025 to 30 June 2026

Obligation: 16(5)	<p>Specified Requirements</p> <p>Audit Criteria:</p> <p>Processes and controls are appropriately designed and they operate effectively to notify, without undue delay, the individual or entity of its decision in respect of the information to which the notice relates, providing information on the possibilities for redress in respect of that decision.</p> <p>Benchmark(s) used as provided by TikTok:</p> <ul style="list-style-type: none"> - ‘Without undue delay’: sent automatically when the decision is made. Undue delay would be where this notification fails to automatically present. 	<p>Materiality threshold:</p> <p><i>For the procedures in which we relied on controls:</i></p> <p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p> <p><i>For the substantive procedures:</i></p>
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Deviations over 5% that do not meet the Specified Requirements.

Conclusion:

Positive with comments – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

As part of our random selection process, we identified specific instances, particularly concerning advertisement notices, where TikTok did not inform the individual or entity of its decision regarding the related information. Consequently, no information was provided about available redress options. TikTok has since confirmed that this issue was addressed during the Evaluation Period. We reviewed the remediation steps, performed an impact analysis, and validated that the underlying cause of the issues had been resolved.

TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of General IT Controls (GITCs) concerning the systems that support the functionalities and associated controls in scope. Additional substantive procedures were performed. We determined that TikTok mitigated the risks associated with this observation to a sufficient level.

The above observations, however, do not signify a risk of material misstatement at the obligation level.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.
2. Identified that TikTok’s controls, supporting the following control objectives, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that, having made a decision, TikTok provides timely notification to that individual or entity of its decision in respect of the information to which the notice relates.
 - Controls provide reasonable assurance that information on the possibilities for redress is included within the notification provided to the individual or entity of the decision in respect of information to which the notice relates.
3. Tested the processes and controls supporting the control objectives above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with control owners and identified that three processes are in place concerning the ‘notice and action process’: one that focuses on advertisements (e.g., auction ads and non-auction ads), one concerning all user-generated content (e.g., short videos, stories, photos, comments, live streams, profiles and links) and one concerning the recently launched – e-commerce feature integrated within the TikTok app, i.e., TikTok Shop;
 - inspected, for each of the three processes, the design of Standard Operating Procedures (SOP) in place and identified that these included appropriate steps to meet the Specified Requirements;
 - inspected, through one instance for each of the three processes, the technical functionalities of sending notifications to individuals and entities when a decision has been made and identified that these include:
 - TikTok’s decision in respect of the information to which the notice relates; and
 - the available redress options in respect of the decision.
 - inspected that the submitter of the notice received the notification on the decision ‘without undue delay’ in accordance with the benchmark provided by TikTok.
4. TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of GITC supporting the underlying systems that enable the functionalities and the associated controls tested, specifically those related to change management and identity access management.
5. To mitigate the observation above, we performed substantive procedures to assess the changes to the code configuration in the Evaluation Period and identified that these changes did not impact the operating effectiveness of the functionalities and the associated controls in scope.

Changes to the audit procedures and/or systems and functionalities during the audit:

Additional substantive procedures were performed to validate that TikTok remediated the observation as described under 'Reason(s) for the conclusion'.

Recommendations on specific measures:

We recommend TikTok strengthen its internal controls, including (if appropriate) GITC, to ensure that processes and controls operate effectively to meet the Specified Requirements throughout the Evaluation Period.

Recommended timeframe to implement specific measures:

From 1 September 2025 to 30 June 2026

Obligation:
16(6)

Specified Requirements

Audit Criteria:

Processes and controls are appropriately designed and they operate effectively to ensure that TikTok shall process any notices that it receives under the mechanisms referred to in Article 16(1) and take its decisions in respect of the information to which the notice relates, in a timely, diligent, non-arbitrary and objective manner. Where TikTok uses automated means for processing or decision-making, it shall include information on such use in the notification referred to in Article 16(5).

Benchmark(s) used as provided by TikTok:

- *'Timely'*: no less than 80% of illegal content reports are processed within 72 hours.
- *'Automated means'*: systems that automatically decide whether notices received are adequately substantiated, or which automatically decide whether content is illegal based on those notices.

Materiality threshold:

Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.

Conclusion:

Negative – In our opinion, except for the effects of the noncompliance above the materiality threshold, as described in the following paragraph, the Specified Requirements are met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

As part of our random selection process, we identified specific notices, particularly concerning user-generated content, where TikTok did not perform moderation actions. TikTok confirmed that the issues causing this observation have been addressed during the Evaluation Period. We reviewed the remediation steps and validated that the underlying causes of the observation had been resolved.

Furthermore, we identified that TikTok strengthened its monitoring controls over the interfaces between the notice intake mechanisms and the underlying moderation systems. However, we were informed by TikTok that it could not provide sufficient and appropriate evidence to support the operating effectiveness of all of these monitoring controls. As a result, we could not obtain sufficient assurance to support the completeness of the total population of notices, from which a random selection was derived as part of our test procedures below.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.
2. Identified that TikTok's controls, supporting the following control objectives, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that TikTok takes its decisions in a diligent, non-arbitrary and objective manner when deciding upon the information to which the notices relate.
 - Controls provide reasonable assurance that TikTok processes notices received under the mechanisms referred to in Article 16(1) (the illegal content reporting mechanism) in a timely manner.
3. Tested the processes and controls supporting the control objectives above and identified that, except for the observations identified as described under 'Reason(s) for the conclusion', these were suitably

designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:

- inquired with control owners and identified that three processes are in place concerning the ‘notice and action process’: one that focuses on advertisements (e.g., auction ads and non-auction ads), one concerning all user-generated content (e.g., short videos, stories, photos, comments, live streams, profiles and links) and one concerning the recently launched e-commerce feature integrated within the TikTok app, i.e., TikTok Shop;
- inspected, for each of the three processes, the design of Standard Operating Procedures (SOP) in place and identified that these included appropriate steps to meet the Specified Requirements;
- inspected and observed documentation of the DSA moderator training that has been provided to moderators and identified that the training material covered the relevant elements to meet the Specified Requirements;
- reviewed a random selection of moderators and identified that the moderators followed the training prior to starting their DSA moderation activities;
- inspected through one instance, for each of the three processes, that TikTok took its decision in a timely, diligent, non-arbitrary and objective manner in accordance with the benchmark as provided by TikTok; and, where TikTok used automated means for processing or decision-making, it included information on such use in the notification;
- reviewed a random selection of notices, for each of the three processes, where TikTok decided on specific content that it considers illegal on the Platform and identified that:
 - the decisions were made in a diligent, non-arbitrary and objective manner following the relevant SOP; and
 - the decisions were made in a timely manner, in accordance with the relevant SOP and the benchmark above.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Recommendations on specific measures:

We recommend that TikTok enhance its internal controls to ensure that all received notices are being moderated according to the SOP.

Furthermore, we recommend that TikTok implement effective monitoring controls, including a sufficient and appropriate audit trail, concerning the interfaces between the illegal content reporting intake mechanism and underlying content moderation systems.

Recommended timeframe to implement specific measures:

From 1 September 2025 to 30 June 2026

<p>Obligation: 17(1) and 17(2)</p>	<p>Specified Requirements <i>Audit Criteria:</i> Processes and controls are appropriately designed and operate effectively to ensure that TikTok provides a clear and specific statement of reasons to any affected recipients of the service for any of the following restrictions imposed on the ground that the information provided by the recipient of the service is illegal content or incompatible with their terms and conditions:</p> <ol style="list-style-type: none"> a) any restrictions of the visibility of specific items of information provided by the recipient of the service, including removal of content, disabling access to content, or demoting content; b) suspension, termination, or other restriction of monetary payments; c) suspension or termination of the provision of the service in whole or in part; d) suspension or termination of the recipient of the service's account. * 	<p>Materiality threshold: <i>For the procedures in which we relied on controls:</i> Internal controls are not sufficiently designed and/or implemented or did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p> <p><i>For the substantive procedures:</i> Deviations over 5% that do not meet the Specified Requirements.</p>
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* The above shall only apply where the relevant electronic contact details are known to TikTok. It shall apply at the latest from the date that the restriction is imposed, regardless of why or how it was imposed. The above shall not apply where the information is deceptive high-volume commercial content.

Benchmark(s) used as provided by TikTok:

- ‘Clear and specific’: a statement of reasons is ‘clear, specific, easily comprehensible, precise and as specific as reasonably possible under the circumstances’ where it provides the following information in respect to the decision: i) the decision; ii) the reason for the decision; iii) impacted market (in EU); iv) whether the decision was made by automated means; v) whether a proactive detection method identified the content; and vi) rights of redress.
- ‘Deceptive high-volume commercial content’: when assessing whether information is ‘deceptive high-volume commercial content’ we understand ‘deceptive’ to include ‘content disseminated through intentional manipulation of the service, in particular inauthentic use of the service such as the use of bots or fake accounts or other deceptive uses of the service (recital 55 of the Act). This includes what is colloquially known as spam. We understand ‘high volume’ to mean a large quantity in relative terms and this will depend on the context. We understand ‘commercial’ to mean content relating, directly or indirectly, to commerce.

Conclusion:

Positive with comments – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of General IT Controls (GITCs) concerning the systems that support the functionalities and associated controls in scope. Additional substantive procedures were performed. We determined that TikTok mitigated the risks associated with this observation to a sufficient level.

This observation, therefore, does not lead to a risk of material misstatement at the obligation level.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.
2. Identified that TikTok’s controls, supporting the following control objectives, were partially sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that a clear and specific statement of reasons is provided to all recipients of the service who are restricted on any grounds of illegal content or terms and conditions breaches.
 - Controls provide reasonable assurance that a clear and specific statement of reasons is provided to all recipients of the service whose content is removed, demoted or access to content is restricted.
 - Controls provide reasonable assurance that a clear and specific statement of reasons is provided to all recipients of the service whose monetary payments are suspended, terminated, or otherwise restricted.
 - Controls provide reasonable assurance that a clear and specific statement of reasons is provided to all recipients of the service whose use of the service is suspended or terminated in whole or in part.
 - Controls provide reasonable assurance that a clear and specific statement of reasons is provided to all recipients of the service whose account is suspended or terminated.
 - Controls provide reasonable assurance that a clear and specific statement of reasons is provided to all applicable recipients of the service who are restricted on grounds of illegal content or terms and

conditions breaches from the date the restriction is imposed at the latest, regardless of why or how it was imposed.

3. Tested the processes and controls supporting the control objectives above and identified that, except for the observations identified as described under 'Reason(s) for the conclusion', these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with control owners and identified that three processes are in place concerning the 'statement of reasons process': one that focuses on advertisements (e.g., auction ads and non-auction ads), one concerning all user-generated content (e.g., short-video, story, photos, comments, live, profile and link) and one concerning the recently launched – e-commerce feature integrated within the TikTok app, i.e., TikTok Shop;
 - inspected, for each of the three processes, the design of the Standard Operating Procedures (SOP) in place and identified that these included appropriate steps to meet the Specified Requirements;
 - inspected that statement of reasons templates are in place for each of the restrictions imposed as described in points (a) to (d) of the Specified Requirements and that these are reviewed by the TikTok Legal team;
 - reviewed a random selection of templates and identified that, when an update to the template was made, TikTok Legal reviewed the template prior to using the template for providing statement of reasons to affected recipients of the service;
 - inspected that the templates are clear and specific, following the benchmark as provided by TikTok, and identified that all information as required following [Article 17\(3\)](#) was included; and
 - inspected, through one instance and for each of the three processes, the automated functionalities for providing statements of reasons and identified that the templates are automatically, and appropriately, selected and populated based on the restrictions imposed by TikTok (i.e., the decision) and other information in the moderation systems.
4. As a result of the controls being only partially sufficient and appropriate to meet the specified requirements, we performed additional substantive procedures, specifically for determining whether sufficient information is provided to recipients in line with the requirements as described in points (a) to (f) within the statement of reasons concerning the recently launched – e-commerce feature integrated within the TikTok app, i.e., TikTok Shop.
5. TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of GITC supporting the underlying systems that enable the functionalities and the associated controls tested, specifically those related to change management and identity access management.
6. To mitigate the observation above, we performed substantive procedures to assess the changes to the code configuration in the Evaluation Period and identified that these changes did not impact the operating effectiveness of the functionalities and the associated controls in scope.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Recommendations on specific measures:

We recommend TikTok strengthen its internal controls, including (if appropriate) GITC, to ensure that processes and controls operate effectively to meet the Specified Requirements throughout the Evaluation Period.

Recommended timeframe to implement specific measures:

From 1 September 2025 to 30 June 2026

Obligation:

17(3) and 17(4)

Specified Requirements

Audit Criteria:

Processes and controls are appropriately designed and operate effectively to ensure that the statement of reasons referred to in Article 17(1) shall at least contain the following information:

- a) information on whether the decision entails either the removal of, the disabling of access to, the demotion of or the restriction of the visibility of the information, or the suspension or termination of monetary payments related to that information, or imposes other measures referred to in

Materiality threshold:

For the procedures in which we relied on controls:

Internal controls are not sufficiently designed and/or implemented or did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.

	<p>Article 17(1) with regard to the information, and, where relevant, the territorial scope of the decision and its duration;</p> <p>b) the facts and circumstances relied on in taking the decision, including, where relevant, information on whether the decision was taken pursuant to a notice submitted in accordance with Article 16 or based on voluntary own-initiative investigations and, where strictly necessary, the identity of the notifier;</p> <p>c) where applicable, information on the use made of automated means in taking the decision, including information on whether the decision was taken in respect of content detected or identified using automated means;</p> <p>d) where the decision concerns allegedly illegal content, a reference to the legal ground relied on and explanations as to why the information is considered to be illegal content on that ground;</p> <p>e) where the decision is based on the alleged incompatibility of the information with the terms and conditions of the provider of hosting services, a reference to the contractual ground relied on and explanations as to why the information is considered to be incompatible with that ground;</p> <p>f) clear and user-friendly information on the possibilities for redress available to the recipient of the service in respect of the decision, in particular, where applicable through internal complaint-handling mechanisms, out-of-court dispute settlement and judicial redress. *</p> <p><i>* This information shall be clear and easily comprehensible and as precise and specific as reasonably possible under the given circumstances. The information shall, in particular, be such as to reasonably allow the recipient of the service concerned to effectively exercise the possibilities for redress referred to in point (f).</i></p> <p>Benchmark(s) used as provided by TikTok:</p> <ul style="list-style-type: none"> - ‘Clear and specific’: a statement of reasons is ‘clear, specific, easily comprehensible, precise and as specific as reasonably possible under the circumstances’ where it provides the following information in respect to the decision: i) the decision; ii) the reason for the decision; iii) impacted market (in EU); iv) whether the decision was made by automated means; v) whether a proactive detection method identified the content; and vi) rights of redress. 	<p><i>For the substantive procedures:</i></p> <p>Deviations over 5% that do not meet the Specified Requirements.</p>
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Conclusion:

Positive with comments – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of General IT Controls (GITCs) concerning the systems that support the functionalities and associated controls in scope. Additional substantive procedures were performed. We determined that TikTok mitigated the risks associated with this observation to a sufficient level.

This observation, therefore, does not lead to a risk of material misstatement at the obligation level.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.
2. Identified that TikTok’s controls, supporting the following control objectives, were partially sufficient and appropriate to meet the Specified Requirements:

- Controls provide reasonable assurance that the information provided contains information on whether the decision entails either the removal of, the disabling of access to, the demotion of or the restriction of the visibility of the information, or the suspension or termination of monetary payments related to that information, or imposes other measures referred to in Article 17(1) with regard to the information, and, where relevant, the territorial scope of the decision and its duration.
 - Controls provide reasonable assurance that the information provided contains information on the facts and circumstances relied on in taking the decision, including, where relevant, information on whether the decision was taken pursuant to a notice submitted in accordance with Article 16 or based on voluntary own-initiative investigations and, where strictly necessary, the identity of the notifier.
 - Controls provide reasonable assurance that, where applicable, the information provided contains information on the use made of automated means in taking the decision, including information on whether the decision was taken in respect of content detected or identified using automated means.
 - Controls provide reasonable assurance that where the decision concerns allegedly illegal content, the information provided contains a reference to the legal ground relied on and explanations as to why the information is considered to be illegal content on that ground.
 - Controls provide reasonable assurance that where the decision is based on the alleged incompatibility of the information with the terms and conditions of the provider of hosting services, the information provided contains a reference to the contractual ground relied on and explanations as to why the information is considered to be incompatible with that ground.
 - Controls provide reasonable assurance that the information provided contains clear and user-friendly information on the possibilities for redress available to the recipient of the service in respect of the decision, in particular, where applicable through internal complaint-handling mechanisms, out-of-court dispute settlement and judicial redress.
 - Controls provide reasonable assurance that the information provided by the providers of hosting services in accordance with this Article is not clear and easily comprehensible and as precise and specific as reasonably possible under the given circumstances, and otherwise is not such as to reasonably allow the recipient of the service concerned to effectively exercise the possibilities for redress referred to in point (f).
3. Tested the processes and controls supporting the control objectives above and identified that, except for the observations identified as described under 'Reason(s) for the conclusion', these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
- inquired with control owners and identified that three processes are in place concerning the 'statement of reasons process': one that focuses on advertisements (e.g., auction ads and non-auction ads), one concerning all user-generated content (e.g., short-video, story, photos, comments, live, profile and link) and one concerning the recently launched – e-commerce feature integrated within the TikTok app, i.e., TikTok Shop; and
 - relied on our control procedures performed for [Article 17\(1\)](#) and inspected that the templates are clear and specific, following the benchmark as provided by TikTok, and identified that all information as required under points (a) to (f) of the Specified Requirements was completely and accurately included.
4. As a result of the controls being only partially sufficient and appropriate to meet the specified requirements, we performed additional substantive procedures. As part our audit procedures, we have:
- inspected, through a random sample of statement of reasons and configuration settings, that all information as required under points (a) to (f) of the Specified Requirements was completely and accurately included.
5. TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of GITC supporting the underlying systems that enable the functionalities and the associated controls tested, specifically those related to change management and identity access management.
6. To mitigate the observation above, we performed substantive procedures to assess the changes to the code configuration in the Evaluation Period and identified that these changes did not impact the operating effectiveness of the functionalities and the associated controls in scope.

Changes to the audit procedures and/or systems and functionalities during the audit:

Additional substantive procedures were performed to mitigate the observations under point (4) to a sufficient level.

<p>Recommendations on specific measures:</p> <p>We recommend TikTok strengthen its internal controls, including (if appropriate) GITC, to ensure that processes and controls operate effectively to meet the Specified Requirements throughout the Evaluation Period.</p>	<p>Recommended timeframe to implement specific measures:</p> <p>From 1 September 2025 to 30 June 2026</p>
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<p>Obligation: 18(1)</p>	<p>Specified Requirements</p> <p>Audit Criteria:</p> <p>Processes and controls are appropriately designed and they operate effectively to inform the law enforcement or judicial authorities of the Member State, whenever TikTok becomes aware of any information giving rise to a suspicion that a criminal offense involving a threat to the life or safety of a person or persons has taken place, is taking place or is likely to take place.</p> <p>Benchmark(s) used as provided by TikTok:</p> <ul style="list-style-type: none"> - <i>'Promptly'</i>: TikTok informs the law enforcement or judicial authorities of the Member State or Member States concerned of its suspicion, if needed, within 24 hours of forming a suspicion. 	<p>Materiality threshold:</p> <p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>
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Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.
2. Identified that TikTok's controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that whenever TikTok becomes aware of any information giving rise to a suspicion that a criminal offense involving a threat to the life or safety of a person or persons has taken place, is taking place or is likely to take place, it shall promptly inform the law enforcement or judicial authorities of the Member State or Member States concerned of its suspicion and provide all relevant information available.
3. Tested the processes and controls supporting the control objectives above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners and determined that a specific team (i.e., Emergency Response Team – ERT) is in place to manage cases that concern the suspicion that a criminal offense involving a threat to the life or safety of a person or persons has taken place, is taking place or is likely to take place;
 - inspected the relevant Standard Operating Procedures (SOP) concerning managing suspicions of criminal offenses involving a threat to the life or safety of a person and the communication with the relevant law enforcement or judicial authorities of the Member State; we identified that the SOPs are reviewed and approved on a quarterly basis and that these are appropriate to meet the Specified Requirements;
 - inspected the training procedures for ERT members and associated controls, which specify that new hires must complete all required training before performing moderation tasks;
 - observed through multiple instances, the review process and the associated controls, and identified that cases are assessed based on whether the threat is considered specific, credible, and imminent. When all three criteria are met, TikTok will notify the appropriate law enforcement or judicial authorities of the Member State and share the relevant supporting evidence;

- inspected a random selection of cases reviewed by TikTok and determined that for the cases for which the relevant information was available in the system:
 - the case was reviewed following the relevant SOP;
 - the case, if applicable, was escalated to the relevant law enforcement or judicial authorities of the Member State;
 - the rationale was documented when the case was not escalated to the relevant law enforcement or judicial authorities of the Member State; and
 - TikTok ‘promptly’, as per the benchmark provided by TikTok, informed the law enforcement or judicial authorities of the Member State or Member States concerned of its suspicion, if this was deemed needed;
 - inspected that TikTok has two internal reviews in place to assess handled ERT cases:
 - inspected, through a sample of instances, the monthly assessment of twenty completed ERT cases by the ERT lead. If the ERT lead determined that a team member did not assess content according to the SOP, follow-up was conducted with the relevant team member; and
 - inspected, through a sample of instances, the weekly assessment of twenty cases by the Business Partner Operations team (second line team). If the team determined that an ERT team member did not assess content according to the relevant SOP, a follow-up was conducted with the relevant team member.
 - reviewed a random selection of communications containing updates on new trends, risks, or regulatory updates relating to ERT and identified that these contain relevant information for ERT team members to consider in their activities. We identified that during the Evaluation Period all communications were shared with the ERT members and documented internally as a way to continuously improve the process; and
 - observed the monthly global debrief of a case to all ERT members by the ERT lead to inform on ongoing issues, potential knowledge gaps and edge cases.
4. We confirmed, after the Evaluation Period, that there were no significant changes in the design or operation of the controls in the period between testing the operating effectiveness of the controls and the end of the Evaluation Period.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation: 18(2)	Specified Requirements Audit Criteria: Processes and controls are appropriately designed and they operate effectively to ensure that where TikTok cannot identify with reasonable certainty the Member State concerned, it shall inform the law enforcement authorities of the Member State in which it is established or where its legal representative resides or is established or inform Europol, or both. Benchmark(s) used as provided by TikTok: - ‘Reasonable certainty’: TikTok has "reasonable certainty" where it can establish the Member State concerned based on recent IP address or account information.	Materiality threshold: Internal controls are not sufficiently designed and/or implemented or did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
Conclusion: Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.* * Since there were no occurrences during the Evaluation Period, we only assessed the design, and we did not perform any test procedures on the implementation and operating effectiveness.		
Audit procedures, results and information relied upon: 1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.		

2. Identified that TikTok’s controls, under the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that whenever TikTok cannot identify with reasonable certainty the Member State concerned, it shall inform the law enforcement authorities of the Member State in which it is established or where its legal representative resides or is established, or inform Europol, or both.
3. Tested the controls under the control objective above and identified that these were suitably designed. As part of our audit procedures, we have:
 - inquired with the control owners and we were informed that a Law Enforcement Contact List is available and that, if TikTok cannot identify with reasonable certainty which law enforcement or judicial authorities of the Member State to contact, or if none of the listed contacts can be reached, Interpol or Europol are contacted;
 - inspected the relevant Standard Operating Procedures (SOP) regarding the ERT review process and determined that the Law Enforcement Contact List is available. This list provides contact details for 24/7 Emergency Contact Centers, individual emergency points of contact, specific police units and Law Enforcement Call Centers of all Member States. The SOP outlines the required number of contact attempts to the aforementioned contacts. If the ERT member cannot identify with reasonable certainty which law enforcement or judicial authorities of the Member State to contact, or none of the listed contacts can be reached, Interpol is contacted; and
 - observed the ERT review and communication process and did not observe any instances in which the ERT member could not connect with the law enforcement authority, or in which the ERT member could not identify with reasonable certainty, as per the benchmark provided by TikTok, the Member State concerned.
4. We confirmed, after the Evaluation Period, that there were no significant changes in the design or operation of the controls in the period between testing the operating effectiveness of the controls and the end of the Evaluation Period.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation: 20(1), 20(2) and 20(3)	Specified Requirements Audit Criteria: Processes and controls are appropriately designed and they operate effectively to provide recipients of the service, including individuals or entities that have submitted a notice, for a period of at least six months* with access to an effective internal complaint-handling system that enables them to lodge complaints, electronically and free of charge, against the decision taken by TikTok upon the receipt of a notice or against the following decisions taken by TikTok on the grounds that the information provided by the recipients constitutes illegal content or is incompatible with its terms and conditions: <ol style="list-style-type: none"> a) decisions whether or not to remove or disable access to or restrict visibility of the information; b) decisions whether or not to suspend or terminate the provision of the service, in whole or in part, to the recipients; c) decisions whether or not to suspend or terminate the recipients’ account; d) decisions whether or not to suspend, terminate or otherwise restrict the ability to monetize information provided by the recipients. 	Materiality threshold: <i>For the procedures in which we relied on controls:</i> Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements. <i>For the substantive procedures:</i> The complaint-handling system is not appropriate to meet the Specified Requirements.
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TikTok’s internal complaint-handling systems are easy to access, user-friendly and enable and facilitate the submission of sufficiently precise and adequately substantiated complaints.

* Starting on the day on which the recipient of the service is informed about the decision in accordance with Article 16(5) or Article 17.

Benchmark(s) used as provided by TikTok:

- ‘Easy to access and user-friendly’: i) the mechanism is available by a one-click appeal button; and ii) user notifications contain a link to a webpage setting out our appeal rules and explaining the appeals process in a way that is easy to understand. Specifically for complaints related to advertisers, advertiser notifications contain a link to a webpage setting out our appeal rules and explaining the appeals process in a way that is easy to understand.
- ‘Sufficiently precise and adequately substantiated notices’: i) identify the relevant content or account; ii) Identify the moderation decision the subject of the complaint/appeal; iii) identify the basis on which the relevant content was restricted.

Conclusion:

Positive with comments – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

For Community Guidelines-related appeals, content creators (recipients of the service) did not have the option to select a reason or provide an explanation via a text box until 22 August 2024. Before this date, they could only request another review.

Also, TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of General IT Controls (GITCs) concerning the systems that support the functionalities and associated controls in scope.

Furthermore, we were informed that TikTok does not have internal controls to meet the Specified Requirements, specifically for (e.g., auction ads and other commercial content) and user-generated content (e.g., short videos, stories, photos, comments, live streams, profiles, and links).

Additional substantive procedures were performed. We determined that TikTok mitigated the risks associated with these observations to a sufficient level.

These observations, therefore, do not signify a risk of material misstatement at the obligation level.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.
2. Identified that TikTok has three processes in place concerning the ‘complaint-handling process’: one that focuses on advertisements (e.g., auction ads and other commercial content), one concerning all user-generated content (e.g., short videos, stories, photos, comments, live streams, profiles and links) and one concerning the recently launched – e-commerce feature integrated within the TikTok app, i.e., TikTok Shop. We were informed that TikTok has controls in place for one of the three processes (i.e., TikTok Shop).
3. Identified that TikTok’s controls that are in place for TikTok Shop, under the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that recipients of the service have access to a free and effective electronic internal complaint-handling system to lodge complaints against decisions on whether to remove or disable access to or restrict visibility of the information.
 - Controls provide reasonable assurance that recipients of the service have access to a free and effective electronic internal complaint-handling system to lodge complaints against decisions on whether to suspend or terminate the provision of the service, in whole or in part, to the recipients.

- Controls provide reasonable assurance that recipients of the service have access to a free and effective electronic internal complaint-handling system to lodge complaints against decisions on whether to suspend or terminate the recipients' account.
 - Controls provide reasonable assurance that recipients of the service have access to a free and effective electronic internal complaint-handling system to lodge complaints against decisions on whether to suspend, terminate or otherwise restrict the ability to monetize information provided by the recipients.
 - Controls provide reasonable assurance that recipients of the service receive access to an effective internal complaint-handling system for at least six months following the recipient being informed of the decision.
4. For TikTok Shop, we have tested the controls supporting the control objectives above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. We have used substantive procedures to test the 'complaint-handling process' for the other two processes (i.e., advertisements and other user-generated content). As part of our audit procedures, we have:
- inspected, for all the three processes, the design of Standard Operating Procedures (SOP) in place and identified that these included appropriate steps to meet the Specified Requirements;
 - inspected, through one instance for both processes, for each of the in-scope complaint-handling intake mechanisms, technical functionalities for individuals and entities to submit complaints and confirmed that these meet the Specified Requirements, specifically points (a) to (d), and that these are free of charge;
 - inspected that the submission exclusively allows recipients of the service to lodge complaints electronically;
 - observed, through one instance, that individuals or entities, when their account is suspended, can submit complaints via the same complaint-handling intake mechanisms as users who can still access their notifications in the app;
 - observed, by assessing the code configuration, that for each of the internal complaint-handling intake mechanisms in scope, individuals and entities can submit complaints for at least six months following the decision;
 - inspected, through one instance, for each of the in-scope complaint-handling intake mechanisms, the technical functionalities for individuals and entities to submit complaints and identified that these were easy to access and user-friendly, in accordance with the benchmark as provided by TikTok; and
 - inspected that these intake mechanisms facilitate the submission of sufficiently precise and adequately substantiated complaints, for example giving individuals and entities the option to choose the reason for the appeal by means of radio buttons in combination with open text boxes.
5. Identified that TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of GITC supporting the underlying systems that enable the functionalities and the associated controls tested, specifically those related to change management and identity access management.
6. To mitigate the observation above, we performed substantive procedures to assess the changes to the code configuration in the Evaluation Period and identified that these changes did not impact the operating effectiveness of the functionalities and the associated controls in scope.

Changes to the audit procedures and/or systems and functionalities during the audit:

Due to the absence of internal controls for certain complaint-handling processes (see point (2) above for details), we applied a combination of control testing and substantive procedures.

<p>Recommendations on specific measures:</p> <p>We recommend TikTok strengthen its internal controls, including (if appropriate) GITC, to ensure that processes and controls operate effectively to meet the Specified Requirements throughout the Evaluation Period.</p>	<p>Recommended timeframe to implement specific measures:</p> <p>From 1 September 2025 to 30 June 2026</p>
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<p>Obligation: 20(4)</p>	<p>Specified Requirements <i>Audit Criteria:</i> Processes and controls are appropriately designed and they operate effectively to ensure that TikTok handles complaints submitted through its internal complaint-</p>	<p>Materiality threshold: <i>For the procedures in which we relied on controls:</i> Internal controls are not sufficiently designed and/or</p>
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	<p>handling system in a timely, non-discriminatory, diligent, and non-arbitrary manner. Where a complaint contains sufficient grounds for TikTok to consider that its decision not to act upon the notice is unfounded, or that the information to which the complaint relates is not illegal and is not incompatible with its terms and conditions or contains information indicating that the complainant's conduct does not warrant the measure taken, it shall reverse its decision referred to in Article 20(1) without undue delay.</p> <p>Benchmark(s) used as provided by TikTok:</p> <ul style="list-style-type: none"> - <i>'Timely'</i>: no less than 80% of the appeals reports are processed within 72 hours. - <i>'Non-discriminatory, diligent, and non-arbitrary'</i>: following the standard operating procedure, thereby processing the notice in a diligent, non-arbitrary and objective manner. - <i>'Without undue delay'</i>: Decisions ought to be reversed automatically following the entry of the appeal reversal decision by the relevant moderator in TikTok's content moderation platform. 'Undue delay' would be where this automated action fails to occur. 	<p>implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p> <p><i>For the substantive procedures:</i> Deviations over 5% that do not meet the Specified Requirements.</p>
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Conclusion:

Negative – In our opinion, except for the effects of the noncompliance above the materiality threshold, as described in the following paragraph, the Specified Requirements are met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

As part of our sample testing, across a random selection of complaints received concerning user-generated content, TikTok was unable to retrieve sufficient supporting evidence due to limitations in documentation retention. Consequently, KPMG was unable to confirm that all complaints were handled in a timely, non-discriminatory, diligent, and non-arbitrary manner.

Furthermore, we identified that TikTok strengthened its monitoring controls over the interfaces between the complaint-handling intake mechanisms and the underlying moderation systems. However, we were informed by TikTok that it could not provide sufficient and appropriate evidence to support the operating effectiveness of all of these monitoring controls. As a result, we could not obtain sufficient assurance to support the completeness of the total population of complaints, from which a random selection was derived as part of our test procedures below.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.
2. Identified that TikTok has three processes in place concerning the 'complaint-handling process': one that focuses on advertisements (e.g., auction ads and other commercial content), one concerning all user-generated content (e.g., short videos, stories, photos, comments, live streams, profiles and links) and one concerning the recently launched – e-commerce feature integrated within the TikTok app, i.e., TikTok Shop. We were informed that TikTok has controls in place for one of the three processes (i.e., TikTok Shop).
3. Identified that TikTok's controls that are in place for TikTok Shop, under the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that TikTok reverses its decision without undue delay where a complaint contains sufficient grounds for TikTok to consider that its decision not to act upon the notice is unfounded or that the information to which the complaint relates is not illegal and is not incompatible with its terms and conditions, or contains information indicating that the complainant's conduct does not warrant the measure taken.
 - Controls provide reasonable assurance that complaints submitted through TikTok's internal complaint-handling system are processed in a timely, non-discriminatory, diligent, and non-arbitrary manner.

4. For TikTok Shop, we have tested the controls supporting the control objectives above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. We have used substantive procedures to test the 'complaint-handling process' for the other two processes (i.e., advertisements and other user-generated content). As part of our audit procedures, we have:
- inspected, for all three processes, the design of Standard Operating Procedures (SOP) in place and identified that these included appropriate steps to meet the Specified Requirements;
 - inspected through one instance, for all three processes, that TikTok handled the complaint submitted through its internal complaint-handling system in a timely, non-discriminatory, diligent, and non-arbitrary manner in accordance with the benchmarks as provided by TikTok; and
 - reviewed a random selection of submitted complaints, for both processes, for which TikTok decided, as referred to in Article 20(1), and identified that:
 - the decisions were made in a diligent, non-arbitrary and objective manner following the relevant SOP;
 - the decisions were made in a timely manner, following the relevant SOP and the benchmark as provided by TikTok; and
 - the decision was reversed if TikTok considered the decision to be unfounded without undue delay and in accordance with the benchmark as provided by TikTok.

Changes to the audit procedures and/or systems and functionalities during the audit:

Due to the absence of internal controls for certain complaint-handling processes (see point (2) above for details), we applied a combination of control testing and substantive procedures. Additionally, further substantive procedures were carried out to sufficiently mitigate the observations noted under point (5).

Recommendations on specific measures:

We recommend that TikTok evaluate whether the evidence required for internal control purposes, including external audits, can be retained for a duration that sufficiently supports compliance requirements.

Furthermore, we recommend that TikTok implement effective monitoring controls, including a sufficient and appropriate audit trail, concerning the interfaces between the complaint-handling intake mechanism and underlying content moderation systems.

Recommended timeframe to implement specific measures:

From 1 September 2025 to 30 June 2026

Obligation:
20(5)

Specified Requirements

Audit Criteria:

Processes and controls are appropriately designed and they operate effectively to ensure that TikTok shall inform complainants without undue delay of its reasoned decision in respect of the information to which the complaint relates and of the possibility of out-of-court dispute settlement as provided for in Article 21 and other available possibilities for redress.

Benchmark(s) used as provided by TikTok:

- 'Without undue delay': Sent automatically when a decision is made; undue delay would be where this notification fails to automatically present.

Materiality threshold:

For the procedures in which we relied on controls:

Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.

For the substantive procedures:

Deviations over 5% that do not meet the Specified Requirements.

Conclusion:

Positive with comments – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of General IT Controls (GITCs) concerning the systems that support the functionalities and associated controls in

scope. Additional substantive procedures were performed. We determined that TikTok mitigated the risks associated with this observation to a sufficient level.

This observation, therefore, does not signify a risk of material misstatement at the obligation level.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.
2. Identified that TikTok’s controls, supporting the following control objectives, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that TikTok informs complainants in a timely manner of its reasoned decision and of their options for out-of-court and judicial dispute settlement.
 - Controls provide reasonable assurance that TikTok informs complainants in a timely manner of options for out-of-court and judicial dispute settlement.
3. Tested the processes and controls supporting the control objectives above and identified that, except for the observations identified as described under ‘Reason(s) for the conclusion’, these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with control owners and identified that TikTok has three processes in place concerning ‘complaint-handling: one that focuses on advertisements (e.g., auction ads and other commercial content), one concerning all user-generated content (e.g., short videos, stories, photos, comments, live streams, profiles and links) and one concerning the recently launched – e-commerce feature integrated within the TikTok app, i.e., TikTok Shop. We were informed that TikTok has controls in place for one of the three processes (i.e., TikTok Shop);
 - inspected, through one instance for each of the three processes, the technical functionalities to inform individuals and entities of its reasoned decision in respect of the information to which the complaint relates and identified that these are appropriate to meet the Specified Requirements;
 - inspected, through one instance for each of the three processes, the technical functionalities of informing complainants of its decision in respect of the information to which the complaint relates and identified that the reason for the decision is included; and
 - observed, through one instance for each of the three processes, that for each of the in-scope complaint-handling intake mechanisms, the technical functionalities ensure that they inform individuals and entities without undue delay in accordance with the benchmark as provided by TikTok.
4. TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of GITC supporting the underlying systems that enable the functionalities and the associated controls tested, specifically those related to change management and identity access management.
5. To mitigate the observation above, we performed substantive procedures to assess the changes to the code configuration in the Evaluation Period and identified that these changes did not impact the operating effectiveness of the functionalities and the associated controls in scope.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Recommendations on specific measures:

We recommend TikTok to confirm and present the effectiveness of its General IT Controls (GITCs). These controls should be in place and functioning reliably across the Evaluation Period to support the operating effectiveness of underlying systems, functionalities, and automated controls.

Recommended timeframe to implement specific measures:

From 1 September 2025 to 30 June 2026

<p>Obligation: 20(6)</p>	<p>Specified Requirements <i>Audit Criteria:</i> Processes and controls are appropriately designed and operate effectively to ensure that the decisions, referred to in 20(5), are taken under the supervision of qualified staff, and not solely on the basis of automated means.</p>	<p>Materiality threshold: <i>For the procedures in which we relied on controls:</i> Internal controls are not sufficiently designed and/or implemented or they did not operate effectively</p>
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	<p>Benchmark(s) used as provided by TikTok:</p> <ul style="list-style-type: none"> - <i>‘Automated means’</i>: systems that automatically decide whether content is illegal or incompatible with the terms and conditions. - <i>‘Appropriately qualified staff’</i>: Training on relevant policies has been provided to individuals who are involved in appeals decision-making. - <i>‘Not solely on automated means’</i>: Appeal decisions are “not solely” made by automated means if the decision is made by a moderation model and the individuals involved in the design and oversight of the ongoing accuracy of such moderation models have received appropriate training or have the appropriate professional experience necessary to perform their duties. 	<p>throughout the Evaluation Period to meet the Specified Requirements.</p> <p><i>For the substantive procedures</i>: Deviations if decisions are not taken under the supervision of qualified staff, or solely on the basis of automated means.</p>
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Conclusion:

Positive with comments – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

We identified that TikTok currently lacks internal controls over its monitoring of the accuracy of its moderation models. Specifically, we identified an absence of controls supporting TikTok’s oversight activities for these models, as well as TikTok’s ongoing assessment of their accuracy. To address the risks associated with this gap, we performed additional substantive procedures and determined that TikTok mitigated the risks associated with this observation to a sufficient level.

This observation, however, does not signify a risk of material misstatement at the obligation level.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.
2. Identified that TikTok’s controls, supporting the following control objectives, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that complaints submitted through TikTok’s complaint-handling system are not processed through solely automated means and are under the supervision of qualified staff.
3. Tested the processes and controls supporting the control objectives above and identified that, except for the observations identified as described under ‘Reason(s) for the conclusion’, these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with control owners and identified that TikTok has three processes in place concerning the ‘complaint-handling process’: one that focuses on advertisements (e.g., auction ads and other commercial content), one concerning all user-generated content (e.g., short videos, stories, photos, comments, live streams, profiles and links) and one concerning the recently launched – e-commerce feature integrated within the TikTok app, i.e., TikTok Shop. We were informed that TikTok has controls in place for one of the three processes (i.e., TikTok Shop);
 - inspected and observed documentation of the DSA moderator training provided to moderators and found that the training materials sufficiently covered the relevant elements required to meet the Specified Requirements; and
 - reviewed a random selection of moderators and confirmed that each had completed the training prior to commencing their DSA moderation activities; based on this review, we determined that moderation activities related to complaints are conducted under the supervision of appropriately qualified staff.
4. Through additional substantive procedures we determined that, except for the observations identified as described under ‘Reason(s) for the conclusion’, moderations are not solely based on automated means and under supervision of qualified staff throughout the Evaluation Period. As part of these substantive procedures, we have:
 - inquired with relevant stakeholders and identified that appeals related to TikTok Shop and advertisements are moderated exclusively through automated means, based on a specific scenario that is reviewed by appropriately qualified staff;

- inquired with relevant stakeholders and identified that that appeals concerning user-generated content could be handled via automated moderation models, which are actively monitored by appropriately qualified staff following the benchmark of TikTok; and
- inspected management’s monitoring activities of the moderation models and confirmed that decisions made through automated means were subject to supervision by qualified staff; this was achieved through quality assurance monitoring procedures designed to ensure the accuracy of the automated processes; thereby, we confirmed that decision are not made solely on automated means following the benchmark of TikTok.

Changes to the audit procedures and/or systems and functionalities during the audit:

Additional substantive procedures were performed to mitigate the observations under point (4) to a sufficient level.

Recommendations on specific measures:

We recommend TikTok to strengthen its internal controls to ensure that processes and controls operate effectively to meet the Specified Requirements throughout the Evaluation Period.

Recommended timeframe to implement specific measures:

From 1 September 2025 to 30 June 2026

Section 3 – Additional provisions applicable to providers of online platforms

Obligation: 21(1)	<p>Specified Requirements</p> <p>Audit Criteria:</p> <p>Processes and controls are appropriately designed and they operate effectively to ensure that recipients of the service, including individuals or entities that have submitted notices, addressed by the decisions referred to in Article 20(1) shall be entitled to select any out-of-court dispute settlement body that has been certified in accordance with Article 21(3) in order to resolve disputes relating to those decisions, including complaints that have not been resolved by means of the internal complaint-handling system referred to in that Article.</p> <p>TikTok shall ensure that information about the possibility for recipients of the service to have access to an out-of-court dispute settlement, as referred to in the first subparagraph, is easily accessible on its online interface, clear and user-friendly.</p> <p>Benchmark(s) used as provided by TikTok:</p> <ul style="list-style-type: none"> - <i>‘Out-of-court dispute settlement body’</i>: an entity established under and in accordance with Article 21(3) that has received a certification from a national Digital Services Coordinator, and which is listed as an approved out-of-court dispute settlement body by the European Commission. - <i>‘Easily accessible’</i>: a reasonable user seeking to bring a complaint would, without undue difficulty, find and/or access TikTok’s publicly listed information on out-of-court redress possibilities. - <i>‘User-friendly’</i>: a reasonable user seeking to bring a complaint would, without undue difficulty, comprehend TikTok’s publicly available information on out-of-court redress possibilities. 	<p>Materiality threshold:</p> <p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>
<p>Conclusion:</p> <p>Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.</p> <p>Audit procedures, results and information relied upon:</p> <ol style="list-style-type: none"> 1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements. 2. Identified that TikTok’s controls, under the following control objective, were sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> • Controls provide reasonable assurance that TikTok enables recipients of the service, including individuals or entities that have submitted notices and addressed by the decisions referred to in Article 20(1), to select any out-of-court dispute settlement body that has been certified in accordance with Article 21(3), in order to resolve disputes relating to those decisions, including complaints that have not been resolved by means of the internal complaint-handling system referred to in Article 20. TikTok shall ensure that information about the possibility for recipients of the service to access such out-of-court dispute settlement mechanisms is easily accessible on its online interface, and that it is presented in a clear and user-friendly manner. 3. Tested the controls under the control objective above and identified that these were suitably designed. As part of our audit procedures, we have: <ul style="list-style-type: none"> • inquired with the control owners about the out-of-court dispute settlement process and identified that there were instances of out-of-court dispute settlements in the Evaluation Period; we were also informed that TikTok has a standard operating procedure (SOP) in place to onboard out-of-court dispute settlement bodies and handle out-of-court dispute settlement body cases; • inspected the information displayed on TikTok’s website in relation to Article 21 – Out-of-court dispute settlement, and identified that it outlines the designated single point of contact under Article 21; we also ascertained that the website informs European users of their ability to access a third-party out-of- 		

court dispute settlement process to resolve disputes with TikTok; we further confirmed that the website refers users to the European Commission’s webpage where a list of approved out-of-court dispute settlement bodies can be accessed;

- inspected that the website specifies that out-of-court dispute settlement body requests must meet the requirements of Article 21(3) of the DSA, and that the DSB must provide the certification issued by the Digital Services Coordinator;
- inspected that the information about the possibility for recipients of the service to access an out-of-court dispute settlement mechanism is easily accessible on the TikTok website and that it is presented in a clear and user-friendly manner, in accordance with the benchmarks as provided by TikTok;
- inspected the information displayed on TikTok's website in relation to Article 21 and ascertained that out-of-court dispute settlement bodies can contact TikTok via a designated single point of contact via email;
- inspected the SOP for onboarding out-of-court dispute settlement bodies and processing out-of-court dispute settlement body cases, and confirmed that it includes the relevant process steps to meet the Specified Requirements;
- inspected, through one instance, that TikTok onboarded the out-of-court dispute settlement body in accordance with its SOP and ascertained that, as part of the process, TikTok verifies the official designation documents;
- inspected a random selection of onboarding cases and confirmed that TikTok processed the onboarding in accordance with its SOP;
- inspected, through one instance, that TikTok processed the out-of-court dispute settlement body case in accordance with its SOP; and
- inspected a random selection of out-of-court dispute settlement body cases and confirmed that TikTok processes the cases in its SOP.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

<p>Obligation: 21(2)</p>	<p>Specified Requirements</p> <p>Audit Criteria:</p> <p>Processes and controls are appropriately designed and they operate effectively to ensure that TikTok shall engage, in good faith, with the selected certified out-of-court dispute settlement body with a view to resolving the dispute.*</p> <p>TikTok may refuse to engage with such an out-of-court dispute settlement body if a dispute has already been resolved concerning the same information and the same grounds of alleged illegality or incompatibility of content.</p> <p><i>* The certified out-of-court dispute settlement body shall not have the power to impose a binding settlement of the dispute on the parties.</i></p> <p>Benchmark(s) used as provided by TikTok:</p> <ul style="list-style-type: none"> - ‘Engage in good faith’: investigates and responds to valid complaints on a case-by-case basis and within reasonable timeframes. 	<p>Materiality threshold:</p> <p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>
<p>Conclusion:</p> <p>Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.</p> <p>Audit procedures, results and information relied upon:</p> <ol style="list-style-type: none"> 1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements. 		

2. Identified that TikTok’s controls, under the following control objectives, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that TikTok engages, in good faith, with the selected certified out-of-court dispute settlement body with a view to resolving disputes, in accordance with Article 21(2) of the DSA.
 - Controls provide reasonable assurance that TikTok may refuse to engage with such certified out-of-court dispute settlement bodies if a dispute has already been resolved concerning the same information and the same grounds of alleged illegality or incompatibility of content, as permitted under Article 21(2).
 - Controls provide reasonable assurance that TikTok acknowledges that certified out-of-court dispute settlement bodies do not have the power to impose a binding settlement of the dispute on the parties, in line with the limitations set out in Article 21(2).
3. Tested the controls under the control objectives above and identified that these were suitably designed. As part of our audit procedures, we have:
 - inquired with the control owners and we were informed that a quarterly review is in place and that TikTok then verifies the out-of-court dispute settlement tracker to assess whether it engages in good faith with the out-of-court dispute settlement body;
 - inspected, through one instance, that TikTok performed the review and that it includes the appropriate review components (i.e., reviewed the actions taken, timeliness of actions taken, and communication with the out-of-court dispute settlement body) to meet the Specified Requirements;
 - inspected a random selection of quarterly reviews and confirmed that TikTok’s review was sufficient to meet the Specified Requirements.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation: 21(5)	Specified Requirements Audit Criteria: Processes and controls are appropriately designed and they operate effectively to ensure that TikTok bears all fees charged by the out-of-court dispute settlement body and reimburses the recipient of the service, including individuals or entities that submitted a notice, for any other reasonable expenses paid in relation to the dispute settlement, if the dispute is decided in favor of the recipient. TikTok does not require the recipient of the service, including individuals or entities, to reimburse any fees or expenses if the dispute is decided in favor of TikTok, unless the out-of-court dispute settlement body finds that the recipient manifestly acted in bad faith.	Materiality threshold: Deviations over 5% of which the cases do not meet the Specified Requirements, specifically cases in which TikTok did not bear all the fees charged by the out-of-court dispute settlement body.
Conclusion: Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.		
Audit procedures, results and information relied upon: <ol style="list-style-type: none"> 1. Conducted a walk-through to understand the processes in place to meet the Specified Requirements. 2. Inquired with process owners and we were informed that TikTok bears all fees charged by the out-of-court dispute settlement body and reimburses the recipient of the service, including individuals or entities that submitted a notice, for any other reasonable expenses paid in relation to the dispute settlement, if the dispute is decided in favor of the recipient; we were also informed that TikTok only received invoices from out-of-court dispute settlement bodies and did not receive reimbursement expenses from recipients of the service. 3. Inspected, through one instance, the invoice that TikTok received from the out-of-court dispute settlement body and identified that TikTok paid the invoice amount. 		

4. Inspected a random selection of out-of-court dispute settlement body cases that were invoices, and confirmed that TikTok paid the correct and complete amount.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation: 22(1)	<p>Specified Requirements</p> <p>Audit Criteria:</p> <p>Processes and controls are appropriately designed and they operate effectively to ensure that notices submitted by trusted flaggers, acting within their designated area of expertise, through the mechanisms referred to in Article 16, are given priority and are processed and decided upon without undue delay.</p> <p>Benchmark(s) used as provided by TikTok:</p> <ul style="list-style-type: none"> - ‘Without undue delay’: no less than 80% of illegal content reports are processed within 72 hours. 	<p>Materiality threshold:</p> <p>Internal controls and processes are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p> <p><i>For the substantive procedures:</i></p> <p>Deviations over 5% of which the cases do not meet the Specified Requirements, specifically whether the measures in place ensure that notices submitted by trusted flaggers are given priority, and are processed and decided upon without undue delay.</p>
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Conclusion:

Positive with comments – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

During the Evaluation Period, we identified two separate instances where the functionality on the Platform for being onboarded as a new trusted flagger was either unavailable or not functioning as intended. In both cases, TikTok did not detect these issues through its monitoring controls. We noted that TikTok prioritized remediation of these issues after being informed by KPMG.

As there are multiple options for verified trusted flaggers to be onboarded, and as we confirmed that the functionality for already verified trusted flaggers was operating effectively, this observation does not signify a risk of material misstatement at the obligation level.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.
2. Identified that TikTok’s controls, supporting the following control objectives, are partially sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that the source code is configured to prioritize trusted flagger reports in the moderation queues, and that any issues caused by code changes are detected and fixed.
 - Controls provide reasonable assurance that trusted flagger report prioritization is regularly tested for effectiveness, and that any issues found are fixed.

3. Tested the processes and controls supporting the control objectives above and identified that except for the observations identified as described under 'Reason(s) for the conclusion', these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners about the trusted flaggers process and identified that TikTok has a functionality that trusted flaggers can use to report notices; we were also informed that TikTok prioritizes these notices in the moderation queue;
 - inspected, through one instance, the design of the trusted flaggers process and determined that notices submitted by trusted flaggers, through the mechanisms referred to in Article 16, are given priority and are processed and decided upon without undue delay; and
 - inspected the trusted flagger simulation test and determined that the trusted flagger report prioritization is tested twice per year for effectiveness; we determined that the functionality operated successfully during both simulation tests.
4. We performed additional substantive procedures to lower the audit risk to a sufficient level. As part of these procedures, we have:
 - inquired with process owners about the trusted flagger onboarding process and we were informed that a standard operating procedure (SOP) is in place to recognize trusted flaggers; and
 - by means of a random selection, we determined that TikTok recognized trusted flaggers in accordance with the SOP, which means that submitted notices of these trusted flaggers are prioritized in the moderation queue.

Changes to the audit procedures and/or systems and functionalities during the audit:

We performed substantive procedures in addition to control test procedures because the design of the controls in place was only partially sufficient and appropriate to meet the Specified Requirements.

Recommendations on specific measures:

We recommend that TikTok implement additional monitoring controls to ascertain that its functionality for verifying the email address of potential new trusted flaggers via the report submission process operates effectively.

Recommended timeframe to implement specific measures:

From 1 September 2025 to 31 December 2025

Obligation: 22(6)	<p>Specified Requirements</p> <p>Audit Criteria:</p> <p>Processes and controls are appropriately designed and they operate effectively to ensure that, when a trusted flagger has submitted a significant number of insufficiently precise, inaccurate or inadequately substantiated notices through the mechanisms referred to in Article 16, including information gathered in connection to the processing of complaints through the internal complaint-handling systems referred to in Article 20(4), TikTok shall communicate that information to the Digital Services Coordinator that awarded the status of trusted flagger to the entity concerned, providing the necessary explanations and supporting documents.</p>	<p>Materiality threshold:</p> <p>Internal controls and processes are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p> <p><i>For the substantive procedures:</i></p> <p>Deviations over 5% of which the cases do not meet the Specified Requirements, specifically cases in which TikTok did not inform the Digital Services Coordinator when it identified that a trusted flagger has submitted a significant number of insufficiently precise, inaccurate, or</p>
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	inadequately substantiated notices.
<p>Conclusion:</p> <p>Positive with comments – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects*.</p> <p><i>* Since there were no occurrences during the Evaluation Period, we only assessed the design, and we did not perform any test procedures on the implementation and operating effectiveness.</i></p> <p>Reason(s) for the conclusion:</p> <p>We identified that TikTok has designed controls over its monitoring of the volume of trusted flagger reports in order to detect a significant number of notices and complaints that are insufficiently precise, inaccurate, or inadequately substantiated. However, TikTok informed us that they did not implement this control yet due to the currently monitored volume of trusted flagger reports in the Evaluation Period.</p> <p>Additional substantive procedures were performed to validate this statement. Therefore, this observation does not lead to a risk of material misstatement at the obligation level.</p> <p>Audit procedures, results and information relied upon:</p> <ol style="list-style-type: none"> 1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements. 2. Identified that TikTok is currently implementing controls, supporting the following control objectives, to meet the Specified Requirements: <ul style="list-style-type: none"> • Controls provide reasonable assurance that trusted flagger reporting volumes are monitored, and any anomalies are investigated and addressed if needed. • Controls provide reasonable assurance that trusted flagger report data is regularly analyzed, and, if there is excessive inadequate reporting, the Digital Services Coordinator is notified. 3. Tested the controls under the control objectives above and identified that these had not been implemented yet during the Evaluation Period, as described under the 'Reason(s) for the conclusion'. As part of our audit procedures, we have: <ul style="list-style-type: none"> • inquired with the process owners about the trusted flaggers process and identified that TikTok is still implementing controls to monitor the volumes of trusted flagger reports; we were also informed that, currently, the number of trusted flagger reports is low; and • inspected the trusted flaggers process and number of trusted flagger reports per trusted flagger and determined that none of the trusted flaggers that were onboarded by TikTok (refer to Article 22(1)) posted a significant number of insufficiently precise, inaccurate, or inadequately substantiated notices through the mechanisms referred to in Article 16. Therefore, this obligation is non-occurring. <p>Changes to the audit procedures and/or systems and functionalities during the audit:</p> <p>We performed substantive procedures as the controls supporting the control objectives had not been implemented yet during the Evaluation Period.</p>	
<p>Recommendations on specific measures:</p> <p>We recommend that TikTok continue the implementation of the internal controls supporting the control objective described above.</p>	<p>Recommended timeframe to implement specific measures:</p> <p>From 1 September 2025 to 31 December 2025</p>

Obligation: 23(1)	Specified Requirements Audit Criteria: Technical and organizational measures are appropriately designed and they operate effectively to facilitate the suspension, for a reasonable period of time and after having issued a prior warning, of the provision of their services to recipients of the service that frequently provide manifestly illegal content. Benchmark(s) used as provided by TikTok: <ul style="list-style-type: none"> - <i>'Reasonable period'</i>: When sufficient strikes have been reached, and subsequent to a warning being issued to the user, the 'reasonable period' for suspension of services is a permanent account ban, with the option to appeal the ban. - <i>'Frequently'</i>: Within a 90-day period, a user provides cumulatively multiples instances of manifestly illegal content according to TikTok's standard operating procedures. 	Materiality threshold: <i>For the procedures in which we relied on controls:</i> Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements. <i>For the substantive procedures:</i> Deviations over 5% that do not meet the Specified Requirements.
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Conclusion:

Positive with comments – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

TikTok informed us that controls have not been documented for the processes designed to meet the Specified Requirements relating to violations associated with all user-generated content (e.g., short videos and stories) and advertisements (e.g., auction ads and other commercial content). To address this, we performed additional substantive procedures to mitigate the associated risks to an acceptable level.

Also, TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of General IT Controls (GITCs) concerning the systems that support the functionalities and associated controls in scope. Additional substantive procedures were performed. We determined that TikTok mitigated the risks associated with this observation to a sufficient level.

These observations, however, do not signify a risk of a material misstatement at the obligation level.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.
2. Identified that TikTok has three processes in place concerning the 'suspension or ban process': one that focuses on advertisements (e.g., auction ads and other commercial content), one concerning all user-generated content (e.g., short videos, stories, photos, comments, live streams, profiles and links) and one concerning the recently launched – e-commerce feature integrated within the TikTok app, i.e., TikTok Shop. We were informed that TikTok has controls in place for one of the three processes (i.e., TikTok Shop).
3. Identified that TikTok's controls that are in place for TikTok Shop, under the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that recipients of the service who frequently provide manifestly illegal content are, after a prior warning, suspended from the platform for a reasonable period of time, in accordance with the requirements set out in Article 23(1).
4. For TikTok Shop, we have tested the controls supporting the control objectives above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. We have used substantive procedures to test the other two processes (i.e., advertisements and other user-generated content). As part of our audit procedures, we have:
 - inquired with control owners and were informed that systems are in place to track violations (i.e., strikes); depending on the number and severity of these strikes, appropriate penalties are applied, ranging from mandatory training to temporary or permanent account suspension;
 - for user-generated content and advertisements, inspected, through one instance, that the system determines whether the account or specific features should be suspended for a reasonable period,

based on (1) the severity of the content policy violation and (2) the number of repeated violations after prior warnings. The Strike Engine automatically processes the suspension based on events flagged by the content moderation systems;

- for user-generated content and advertisements, inspected, through one instance, that the system automatically sends out a warning when a specific violation threshold is met;
 - for user-generated content and advertisements, inspected, through one instance, that the system suspends, for a reasonable period in accordance with TikTok’s benchmark, the provision of services to users who frequently share manifestly illegal content;
 - for TikTok Shop, inspected, through one instance, that the system calculates a violation score per trader. Also verified that trader violations are reviewed weekly via the Seller Violation Dashboard and that appropriate enforcement decisions were made; and
 - for TikTok Shop, inspected, through a sample of instances, that services are suspended for a reasonable period, in line with TikTok’s benchmark, for users who frequently share manifestly illegal content.
5. TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of GITC supporting the underlying systems that enable the functionalities and the associated controls tested, specifically cases related to change management and identity access management.
6. To mitigate the observation above, we performed substantive procedures to assess the changes to the code configuration in the Evaluation Period and identified that these changes did not impact the operating effectiveness of the functionalities and the associated controls in scope.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Recommendations on specific measures:

We recommend TikTok strengthen its internal controls, including (if appropriate) GITC, to ensure that processes and controls operate effectively to meet the Specified Requirements throughout the Evaluation Period.

Recommended timeframe to implement specific measures:

From 1 September 2025 to 30 June 2026

Obligation:

23(2)

Specified Requirements:

Audit criteria:

Processes and controls are appropriately designed and operate effectively to ensure that TikTok shall suspend, for a reasonable period of time and after having issued a prior warning, the processing of notices and complaints submitted through the notice and action mechanisms and internal complaint-handling systems referred to in Articles 16 and 20, respectively, by individuals or entities or by complainants that frequently submit notices or complaints that are manifestly unfounded.

Materiality threshold:

Deviations over 5% where cases do not meet the Specified Requirements.

Conclusion:

Positive with comments – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects. *

** Since there were no occurrences during the Evaluation Period, we only assessed the design, and we did not perform any test procedures on the implementation and operating effectiveness.*

Reason(s) for the conclusion:

TikTok informed us that controls have not been documented for the processes designed to meet the Specified Requirements. To address this, we performed additional substantive procedures and determined that TikTok mitigated the risks associated with this observation to a sufficient level.

This observation, therefore, does not lead to a risk of a material misstatement at the obligation level.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the process and controls in place to meet the Specified requirements.
2. Inquired with TikTok and were informed that TikTok periodically monitors the volumes of illegal content reports that their moderators consider to be manifestly unfounded, but that the volumes of reported manifestly unfounded content during the Evaluation Period do not risk undermining trust and harming the rights and legitimate interests of users in the manner envisaged by recital 63 of the Act. TikTok informed us that their approach is guided by Human Rights Principles of necessity and proportionality, and by the volumes of reported notices and complaints, compared to their operational capacity of their systems for processing notices and complaints. Therefore, TikTok did not suspend the processing of notices or complaints, submitted through the notice and action mechanisms and internal complaint-handling systems referred to in Articles 16 and 20, during the Evaluation Period as they did not need to distinguish in their moderation processes between manifestly unfounded and other notices.
3. We identified, as part of the audit procedures performed for Article 16 and 20, that TikTok could manage the volumes of notices and complaints during the Evaluation Period.
4. Based on the above and applying our professional judgement, we observed that TikTok processed notices and complaints in a manner that respects the rights and legitimate interests of all parties involved, including the applicable fundamental rights and freedoms set out in the Charter, in particular the right to freedom of expression. According to TikTok's procedures, during the Evaluation Period they did not suspend, for a reasonable period and after issuing a prior warning, individuals, entities, or complainants who frequently submitted notices or complaints that were manifestly unfounded. Therefore, we consider this obligation as not having occurred.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Recommendations on specific measures:

We recommend TikTok to implement internal controls to ensure that processes and controls operate effectively to meet the Specified Requirements throughout the Evaluation Period.

Recommended timeframe to implement specific measures:

1 September 2025 to 30 June 2026

Obligation:
23(3)

Specified Requirements:

Audit criteria:

Technical and organizational measures are appropriately designed and operate effectively to, when TikTok decides on a suspension, assess, on a case-by-case basis and in a timely, diligent, and objective manner, whether the recipient of the service, the individual, the entity or the complainant engages in the misuse referred to in Article 23(1), taking into account all relevant facts and circumstances apparent from the information available to the provider of online platforms. Those circumstances shall include at least the following:

- a) the absolute numbers of items of manifestly illegal content or manifestly unfounded notices or complaints, submitted within a given timeframe;
- b) the relative proportion thereof in relation to the total number of items of information provided or notices submitted within a given timeframe;
- c) the gravity of the misuses, including the nature of illegal content, and of its consequences;
- d) where it is possible to identify it, the intention of the recipient of the service, the individual, the entity, or the complainant.

Benchmark(s) used as provided by TikTok:

- *'Timely'*: Suspension and enforcement should occur without undue delay.

Materiality threshold:

Deviations over 5% where cases do not meet the Specified Requirements.

Conclusion:

Positive with comments – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

TikTok informed us that controls have not been documented for the processes designed to meet the Specified Requirements. To address this, we performed additional substantive procedures. We determined that TikTok mitigated the risks associated with this observation to a sufficient level.

These observations, however, do not signify a risk of a material misstatement at the obligation level.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.
2. Identified that TikTok has three processes in place concerning the 'suspension of ban process: one that focuses on advertisements (e.g., auction ads and other commercial content), one concerning all user-generated content (e.g., short videos, stories, photos, comments, live streams, profiles and links) and one concerning the recently launched – e-commerce feature integrated within the TikTok app, i.e., TikTok Shop.
3. As part of our audit procedures, we have:
 - inquired with control owners and were informed that systems are in place to track violations (i.e., strikes); depending on the number and severity of these strikes, appropriate penalties are applied, ranging from mandatory training to temporary or permanent account suspension; also, we were informed that these systems do take into account the relevant circumstances as described in points (a) to (d) of the Specified Requirements; and
 - relied on our procedures performed for Article 23(1) and determined that TikTok, for all of the three processes, does take into account the relevant circumstances as described in points (a) to (d) of the Specified Requirements.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Recommendations on specific measures:

We recommend TikTok to implement internal controls to ensure that processes and controls operate effectively to meet the Specified Requirements throughout the Evaluation Period.

Recommended timeframe to implement specific measures:

1 September 2025 to 30 June 2026

Obligation:

23(4)

Specified Requirements:

Audit criteria:

Processes and controls are appropriately designed and operate effectively to ensure that TikTok set out, in a clear and detailed manner, in their terms and conditions their policy in respect of the misuse referred to in paragraph 23(1) and shall give examples of the facts and circumstances that they take into account when assessing whether certain behavior constitutes misuse and the duration of the suspension.

Materiality threshold:

Deviations over 5% where cases do not meet the Specified Requirements.

Conclusion:

Positive with comments – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

TikTok informed us that controls have not been documented for the processes designed to meet the Specified Requirements. To address this, we performed additional substantive procedures. We determined that TikTok mitigated the risks associated with this observation to a sufficient level.

This observation, however, does not lead to a risk of a material misstatement at the obligation level.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.
2. Conducted a walk-through to understand the measures in place to meet the Specified Requirements and identified that 1) Terms of Service; 2) Community Guidelines and 3) TikTok Shop Terms of Use are in scope for this obligation.
3. Inspected TikTok's Terms of Service, Community Guidelines and TikTok Shop Terms of Use and identified that TikTok have set out in a clear and detailed manner, their policy in respect of the misuse referred to in paragraph 23(1); and we identified that these include examples of the facts and circumstances that TikTok takes into account when assessing whether certain behavior constitutes misuse and the duration of the suspension (i.e., permanent account ban with the option to appeal following Article 20).

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Recommendations on specific measures:

We recommend TikTok to implement internal controls to ensure that processes and controls operate effectively to meet the Specified Requirements throughout the Evaluation Period.

Recommended timeframe to implement specific measures:

1 September 2025 to 30 June 2026

<p>Obligation: 24(1)</p>	<p>Specified Requirements <i>Audit Criteria:</i> Processes and controls are appropriately designed and they operate effectively to ensure that the following information is accurately presented in TikTok's Transparency Reports:</p> <ol style="list-style-type: none"> a) the number of disputes submitted to the out-of-court dispute settlement bodies referred to in Article 21, the outcomes of the dispute settlement, and the median time needed for completing the dispute settlement procedures, as well as the share of disputes where TikTok implemented the decisions of the body; and b) the number of suspensions imposed pursuant to Article 23, distinguishing between suspensions enacted for the provision of manifestly illegal content, the submission of manifestly unfounded notices and the submission of manifestly unfounded complaints. 	<p>Materiality threshold: <i>For the procedures in which we relied on controls:</i> Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p> <p><i>For the substantive procedures:</i> Deviations over 5% that do not meet the Specified Requirements.</p>
<p>Conclusion: Positive with comments – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.</p> <p>Reason(s) for the conclusion: We identified that the design, implementation, and operating effectiveness of internal controls, specifically concerning data accuracy and completeness monitoring, between the various source systems and the Transparency Report, are only partially sufficient and appropriate. Because of the observation outlined above, additional substantive procedures were performed. We determined that TikTok mitigated the risks associated with this observation to a sufficient level. Therefore, this observation does not signify a risk of material misstatement at the obligation level.</p> <p>Audit procedures, results and information relied upon:</p> <ol style="list-style-type: none"> 1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements. 		

2. Identified that TikTok’s controls, supporting the following control objectives, were only partially sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that TikTok’s Transparency Report includes information on the number of disputes submitted to the out-of-court dispute settlement bodies referred to in Article 21.
 - Controls provide reasonable assurance that TikTok’s Transparency Report includes information on the outcomes of the dispute settlement.
 - Controls provide reasonable assurance that TikTok’s Transparency Report includes information on the median time needed for completing the dispute settlement procedures.
 - Controls provide reasonable assurance that TikTok’s Transparency Report includes information on the share of disputes in which the provider of the online platform implemented the decisions of the body.
 - Controls provide reasonable assurance that TikTok’s Transparency Report includes information on the number of suspensions imposed pursuant to Article 23.
 - Controls provide reasonable assurance that TikTok’s Transparency Report includes information on the number of suspensions pursuant to Article 23, distinguishing between suspensions enacted for the provisions of manifestly illegal content and manifestly unfounded notices and complaints.
 - Controls provide reasonable assurance that TikTok’s Transparency Report includes information on the submission of manifestly unfounded complaints.
3. Tested the processes and controls supporting the control objectives above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with control owners and we were informed that two Transparency Reports have been published during the Evaluation Period that include information on points (a) and (b) of the Specified Requirements; we were also informed about the transparency reporting process that includes validation steps to meet the Specified Requirements including a review by TikTok Legal on the metrics scoping and interpretations as well as the final Transparency Reports;
 - inspected the metrics scoping and interpretation document and determined that it covers points (a) and (b) of the Specified Requirements and identified that the calculation metrics logic was approved by TikTok Legal; and
 - relied on our control procedures performed for [Article 15\(1\)](#).
4. Identified that TikTok’s controls, supporting the control objectives listed above (refer to 2.), are only partially sufficient and appropriate to meet the Specified Requirements. We therefore performed additional substantive procedures.
5. Through additional substantive procedures, we determined that TikTok, except for the observations identified as described under ‘Reason(s) for the conclusion’, completely and accurately reported the applicable metrics in accordance with the Specified Requirements under points (a) to (e) throughout the Evaluation Period. As part of these procedures, we relied on the substantive procedures performed for [Article 15\(1\)](#).

Changes to the audit procedures and/or systems and functionalities during the audit:

We performed substantive procedures in addition to control test procedures due to the fact that the design of the controls in place was only partially sufficient and appropriate to meet the Specified Requirements.

Recommendations on specific measures:

We recommend that TikTok strengthen its internal controls concerning the validation of the completeness and accuracy of the data flow from source systems to information in the Transparency Reports.

Recommended timeframe to implement specific measures:

From 1 September 2025 to 30 June 2026

Obligation: 24(2)	Specified Requirements Audit Criteria: Processes and controls are appropriately designed and they operate effectively to ensure that TikTok, by 17 February 2023, and at least once every six months thereafter, shall publish in a publicly available section of its online interface, information on the average monthly active recipients of the service in the Union, calculated as an average over the period of the past six months and in accordance with the methodology laid down in the delegated acts referred to in Article 33(3), where those delegated acts have been adopted.	Materiality threshold: Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
<p>Conclusion: Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.</p> <p>Audit procedures, results and information relied upon:</p> <ol style="list-style-type: none"> 1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements. 2. Identified that TikTok’s controls, supporting the following control objectives, were sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> • Controls provide reasonable assurance that the publicly available section of the online interface of TikTok includes information on the average monthly active recipients of the service in the Union. • Controls provide reasonable assurance that the publicly available section of the online interface of TikTok is published at least once every six months. • Controls provide reasonable assurance that the publicly available section of the online interface of TikTok about the average monthly active recipients of the service in the Union is calculated as an average over the period of the past six months. • Controls provide reasonable assurance that the publicly available section of the online interface of TikTok about the average monthly active recipients of the service in the Union is calculated in accordance with the methodology laid down in the delegated acts, where such delegated acts are in application. 3. Tested the processes and controls supporting the control objectives above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have: <ul style="list-style-type: none"> • inquired with control owners and we were informed about the transparency reporting process that includes appropriate validation steps to ensure that the information on the monthly active recipients is complete and accurate; we were also informed that the average monthly active recipients of the service in the Union are published on the online interface of TikTok and that these are calculated in accordance with the guidance laid down by the Commission; • inspected the Transparency Report webpage (i.e., TikTok’s Transparency Center) and identified that TikTok published, twice in the reporting period, the monthly active recipients in the Union; • inspected the average monthly active recipient’s methodology document and determined that it describes the scope and methodology to calculate the average monthly active recipients in the Union by Member State; and identified that TikTok followed the guidance of the Commission for calculating MAU; • inspected, for both reporting periods, that validation steps concerning the scripts used were conducted to ensure the completeness, accuracy, timeliness, consistency, uniqueness, and validity of the average monthly active recipients. A quality control template is in place that outlines how the quality control principles are addressed and validated by a data scientist and data engineer; and • inspected, that the numbers reported in TikTok’s Transparency Center reconcile with the numbers reported in the Transparency Reports as documented under Article 42(3). <p>Changes to the audit procedures and/or systems and functionalities during the audit: N/A</p>		

Obligation: 24(3)	Specified Requirements Audit Criteria: Processes and controls are appropriately designed and they operate effectively to ensure that TikTok communicates to the Digital Services Coordinator of establishment and the Commission, upon their request and without undue delay, the information referred to in Article 24(2), updated to the moment of such request. The Digital Services Coordinator or the Commission may require TikTok to provide additional information with regard to the calculation referred to in Article 24(2), including explanations and substantiation in respect of the data used. That information shall not include personal data. Benchmark(s) used as provided by TikTok: - 'Without undue delay': following the required timelines of the request from the Digital Services Coordinator or the Commission.	Materiality threshold: Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
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Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects. *

** Since there were no occurrences during the Evaluation Period, we only assessed the design, and we did not perform any test procedures on the implementation and operating effectiveness.*

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.
2. Identified that TikTok’s controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that TikTok shall communicate to the Digital Services Coordinator of establishment and the Commission, upon their request and without undue delay, the information referred to in Article 24(2), updated to the moment of such a request. The Digital Services Coordinator or the Commission may require TikTok to provide additional information with regard to the calculation referred to in Article 24(2), including explanations and substantiation in respect of the data used. That information shall not include personal data.
3. Tested the processes and controls supporting the control objective above and identified that these were suitably designed. As part of our audit procedures, we have:
 - inquired with the control owners, who informed us that the Digital Services Coordinator of Ireland (i.e., ‘Coimisiún na Meán’) and the Commission did not request the information described in the Specified Requirements during the Evaluation Period;
 - inspected that the email address to communicate with the single point of contact designated by TikTok was placed online in its Transparency Center for the duration of the Evaluation Period;
 - inspected that the email address inbox was monitored during the Evaluation Period; and
 - using publicly available information (i.e., website Commission), we did not identify that the Digital Services Coordinator of Ireland (i.e., ‘Coimisiún na Meán’) or the Commission requested the information described in the Specified Requirements during the Evaluation Period; therefore, we could not assess the implementation and operating effectiveness of this process.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation: 24(5)	Specified Requirements Audit Criteria: Processes and controls are appropriately designed and operate effectively to ensure that TikTok shall, without undue delay, submit	Materiality threshold: <i>For the procedures in which we relied on controls:</i>
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	<p>to the Commission the decisions and the statements of reasons referred to in Article 17(1) for the inclusion in a publicly accessible machine-readable database managed by the Commission.</p> <p>TikTok shall ensure that the information submitted does not contain personal data.</p> <p>Benchmark(s) used as provided by TikTok:</p> <ul style="list-style-type: none"> - 'Without undue delay': reports are submitted within 1 hour, unless delay occurs as a result of issues with the EC-database. 	<p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p> <p><i>For the substantive procedures:</i></p> <p>Deviations over 5% that do not meet the Specified Requirements.</p>
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Conclusion:

Negative – In our opinion, except for the effects of the noncompliance above the materiality threshold, as described in the following paragraph, the Specified Requirements are met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

We noted that TikTok's monitoring controls were only partially effective in mitigating the risk of incomplete or inaccurate transfers of statements of reasons to the Commission's DSA Transparency Database, as they covered only part of the transmission process. Additional substantive procedures revealed that, during part of the Evaluation Period, duplicate statements of reasons were transmitted, resulting in more records (i.e., duplicates) than the actual number of decisions taken by TikTok. TikTok informed us that this issue was remediated in May 2025.

Subsequent testing of a sample for May and June 2025 (after remediation) identified specific cases where statements of reasons were not transmitted to the Commission's DSA Transparency Database.

Other observations:

TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of General IT Controls (GITCs) concerning the systems that support the functionalities and associated controls in scope. Additional substantive procedures were performed. We determined that TikTok mitigated the risks associated with this observation to a sufficient level. This observation, therefore, does not signify a risk of material misstatement at the obligation level.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements.
2. Identified that TikTok's controls, supporting the following control objectives, were partially sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that the decisions and statement of reasons referred to in Article 17(1) are submitted to the Commission.
 - Controls provide reasonable assurance that the decisions and statement of reasons referred to in Article 17(1) to the Commission are submitted in timely a manner.
 - Controls provide reasonable assurance that the statement of reasons do not include personal data.
 - Controls provide reasonable assurance that new products are aligned with the API without any personal data fields.
3. Tested the processes and controls supporting the control objectives above and identified that, except for the observations identified as described under 'Reason(s) for the conclusion', these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with control owners and were informed that a statement of reasons reporting hub is implemented to support the transmission of statements of reasons to the Commission's DSA Transparency Database;

- inspected the reporting hub functionality used to transmit all Article 17(1) statements of reasons to the Commission and identified that the hub is monitored by the Trust & Safety team;
 - inspected, through one instance, that the teams validate whether the percentage of invalid transmissions has crossed the threshold of 1% for internal follow-up; in case the threshold of 1% is crossed two months in a row, this is escalated to the Commission for remediation purposes;
 - reviewed a random selection and validated that the monthly validation was performed and that, in case the threshold of 1% was crossed, it was flagged for internal communication and/or communicated to the Commission;
 - inspected, through one instance and by assessing the code configuration, the API used to transmit Article 17(1) statements of reasons to the Commission and determined that the API does not transmit personal data to the Commission’s DSA Transparency Database; and
 - inspected, through one instance, that a manual validation is performed by TikTok in which one statement of reasons is selected for each content type to validate whether personal data is used.
4. As a result of the controls being only partially sufficient and appropriate to meet the specified requirements, we performed additional substantive sample procedures. As part of our procedures we have:
 - reviewed a random selection of decisions that resulted in statements of reasons to verify whether they were completely and accurately transmitted to the Commission’s DSA Transparency Database; except for the observations noted under ‘Reason(s) for the conclusion’, we determined that the statements of reasons were transferred in full and without undue delay from TikTok’s source systems to the Commission’s DSA Transparency Database.
 5. TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of GITC supporting the underlying systems that enable the functionalities and the associated controls tested, specifically those related to change management and identity access management.
 6. To mitigate the observation above, we performed substantive procedures to assess the changes to the code configuration in the Evaluation Period and identified that these changes did not impact the operating effectiveness of the functionalities and the associated controls in scope.

Changes to the audit procedures and/or systems and functionalities during the audit:

Additional substantive procedures were performed to mitigate the observations under point (2) to a sufficient level.

Recommendations on specific measures:

TikTok to enhance its monitoring controls to cover the entire transmission process of statements of reasons into the Commission’s DSA Transparency Database. These monitoring controls should ensure a complete and accurate transmission from the TikTok source systems to the Commission’s DSA Transparency Database.

In addition, we recommend TikTok to confirm and present the effectiveness of its General IT Controls (GITCs). These controls should be in place and functioning reliably across the Evaluation Period to support the operating effectiveness of underlying systems, functionalities, and automated controls.

Recommended timeframe to implement specific measures:

From 1 September 2025 to 30 June 2026

Obligation:
25(1)

Specified Requirements

Audit Criteria:

TikTok’s online interfaces are appropriately designed and operate effectively to ensure these interfaces are not designed, organized, or operated in a way that deceives or manipulates the recipients of their service or in a way that otherwise materially distorts or impairs the ability of the recipients of their service to make free and informed decisions. *

* Article 25(2): This does not apply to practices covered by Directive 2005/29/EC (Transactional decisions by consumers) or Regulation (EU) 2016/679 (Decisions regarding processing of personal data).

Benchmark(s) used as provided by TikTok:

Materiality threshold:

TikTok’s online interfaces are designed, organized, or operated in a way that deceives or manipulates the recipients of their service or in a way that otherwise materially distorts or impairs the ability of the recipients of their service to make free and informed decisions;

or

	<ul style="list-style-type: none"> - <i>'Materially distorts or impairs'</i>: A practice that impacts the decision making of a user in a significant way, such that they do / don't do something they might not otherwise have done/not done. More than merely insignificant effects. - <i>'Deceives or manipulates'</i>: A practice which materially distorts or impairs the ability of the recipients of their service to make free and informed decisions. - <i>'Dark pattern'</i>: For the purposes of Article 25 a dark pattern is any practice prohibited by Article 25(1) online interfaces that deceive or manipulate users or materially distorts or impairs their ability make free and informed decisions, including those practices listed in Article 25(3). 	<p>Deviations over 5% that do not meet the Specified Requirements.</p>
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Conclusion:

Positive with comments – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of General IT Controls (GITCs) concerning the systems that support the functionalities and associated controls in scope. Also, we identified that TikTok controls were not appropriate and sufficient to meet the Specified Requirements.

Additional substantive procedures were performed to mitigate the risks associated with these observations to a sufficient level. Therefore, these observations do not signify a risk of material misstatement at the obligation level.

Audit procedures, results and information relied upon:

1. Conducted a walkthrough to understand the processes and controls in place to meet the Specified Requirements and noted that, while TikTok has implemented controls, their design was not sufficient or appropriate to meet the Specified Requirements. Consequently, we performed substantive procedures rather than relying on controls. As part of our audit procedures, we:
 - inspected the regulatory scope framework document and determined that it addresses the relevant scoping criteria required to meet the Specified Requirements; TikTok considers the following online interfaces to be in scope: the user-facing experience of an application or website, including individual screens or images and end-to-end user journeys;
 - reviewed the in-scope online interfaces at a point in time against TikTok's regulatory scope framework and DSA Recital 67 and Article 25(1); and concluded these interfaces were designed and implemented in a manner that meets the Specified Requirements; and
 - through a sample of product design document reviews performed by TikTok's legal team, we confirmed that the process included a step to check for dark patterns.
2. TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of GITC supporting the underlying systems that enable the functionalities and the associated controls tested, specifically those related to change management and identity access management.
3. To mitigate the observation above, we performed substantive procedures to assess the changes to the code configuration in the Evaluation Period and identified that these changes did not impact the operating effectiveness of the functionalities and the associated controls in scope.

Changes to the audit procedures and/or systems and functionalities during the audit:

We performed substantive procedures instead of control test procedures as the design of the controls was not sufficient or appropriate to meet the Specified Requirements.

Recommendations on specific measures:

We recommend TikTok strengthen its internal controls, including (if appropriate) GITC, to ensure that processes and controls operate effectively to meet the Specified Requirements throughout the Evaluation Period.

Recommended timeframe to implement specific measures:

From 1 September 2025 to 30 June 2026

Obligation: 26(1)	Specified Requirements Audit Criteria: Processes and controls are appropriately designed and they operate effectively to ensure that, for each specific advertisement presented to each recipient, TikTok ensures the recipients are able to identify, in a clear, concise, and unambiguous manner, and in real time, the following: <ol style="list-style-type: none"> a) that the information is an advertisement, including through prominent marking, which might follow standards pursuant to Article 44; b) the natural or legal person on whose behalf the advertisement is presented; c) the natural or legal person who paid for the advertisement, if different from the person on whose behalf the advertisement is presented; d) meaningful information, directly and easily accessible from the advertisement, about the main parameters used to determine the recipient to whom the advertisement is presented, and where applicable, how to change those parameters. Benchmark(s) used as provided by TikTok: <ul style="list-style-type: none"> - ‘A clear, concise, and unambiguous manner’: using a consistent format, and brief, non-technical language. - ‘Directly and easily accessible’: accessible by long-clicking on the advertisement, or clicking the share button, and then selecting ‘About this Ad’. 	Materiality threshold: <i>For the procedures in which we relied on controls:</i> Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements. <i>For the substantive procedures:</i> Deviations over 5% that do not meet the Specified Requirements.
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Conclusion:

Positive with comments – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of General IT Controls (GITCs) concerning the systems that support the functionalities and associated controls in scope. Additional substantive procedures were performed. We determined that TikTok mitigated the risks associated with this observation to a sufficient level.

This observation, therefore, does not signify a risk of material misstatement at the obligation level.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.
2. Identified that TikTok’s (automated) controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - For each specific advertisement presented to each individual recipient, the recipients of the service are able to identify, in a clear, concise, and unambiguous manner and in real time, the requirements set out in Article 26(1).
3. Tested the processes and controls supporting the control objective above and identified that, except for the observations identified as described under ‘Reason(s) for the conclusion’, these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with control owners and we were informed that TikTok’s interface allows recipients of the service to recognize advertisement information by means of labelling; more detailed information is available in the ‘About this Ad’ windows which is accessible by clicking on the label that marks the advertisement;
 - observed the TikTok interfaces and identified that advertisement content can be recognized by means of prominent markings (i.e., ‘Ad’ as marker is shown under advertisement);

- inspected that the information as listed in the Specified Requirements, points (a) to (d), is shown in a clear, concise, and unambiguous manner and in real time, in accordance with the benchmark as provided by TikTok;
 - inspected the code configurations to ensure recipients can clearly identify advertisements through prominent markings, labelled with 'Ad' or equivalent in all required EU languages; identified that recipients of the service can access the 'About this Ad' window, which details the advertiser, the payer name, and the main parameters used to determine the advertisement's audience; also available is a button that users can click on to modify these parameters' settings;
 - inspected the monitoring and escalation process and identified that system abnormalities trigger automated alerts to the Global Monetization Product and Technology – Ads Quality team, which performs follow-ups as necessary to resolve the issue; and
 - inquired with the Legal team and were informed that the Legal team needs to review and approve proposed changes to the main parameters reflected in the 'About this Ad' window prior to deployment; we were not able to test the implementation and operating effectiveness due to non-occurrence throughout the entire Evaluation Period.
- TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of GITC supporting the underlying systems that enable the functionalities and the associated controls tested, specifically those related to change management and identity access management.
 - To mitigate the observation above, we performed substantive procedures to assess the changes to the code configuration in the Evaluation Period and identified that these changes did not impact the operating effectiveness of the functionalities and the associated controls in scope.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Recommendations on specific measures:

We recommend TikTok to confirm and present the effectiveness of its General IT Controls (GITCs). These controls should be in place and functioning reliably across the Evaluation Period to support the operating effectiveness of underlying systems, functionalities, and automated controls.

Recommended timeframe to implement specific measures:

From 1 September 2025 to 30 June 2026

Obligation:
26(2)

Specified Requirements

Audit Criteria:

Processes and controls are appropriately designed and they operate effectively to ensure that TikTok shall provide recipients of the service with a functionality to declare whether the content they provide is or contains commercial communications.

In addition, when recipients of the service submit a declaration, TikTok shall ensure that other recipients of the service can identify in a clear and unambiguous manner and in real time, including through prominent markings, which might follow standards pursuant to Article 44, that the content provided by the recipient of the service is or contains commercial communications, as described in that declaration.

Benchmark(s) used as provided by TikTok:

- 'A clear and unambiguous manner': using a consistent format, and brief, non-technical language.

Materiality threshold:

For the procedures in which we relied on controls:

Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.

For the substantive procedures:

Deviations over 5% that do not meet the Specified Requirements.

Conclusion:

Positive with comments – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of General IT Controls (GITCs) concerning the systems that support the functionalities and associated controls in

scope. Additional substantive procedures were performed. We determined that TikTok mitigated the risks associated with this observation to a sufficient level.

This observation, therefore, does not signify a risk of material misstatement at the obligation level.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.
2. Identified that TikTok’s (automated) controls, supporting the following control objectives, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that recipients of the service are provided with a functionality to declare whether the content they provide is, or contains, commercial communication.
 - Controls provide reasonable assurance that when a recipient of the service submits a declaration that their content is, or contains, commercial communications, other recipients of the service can identify, in a clear and unambiguous manner and in real time, including through prominent markings, that the content provided by the recipient of the service is, or contains, commercial communications, as described in that declaration.
3. Tested the processes and controls supporting the control objectives above and identified that, except for the observations identified as described under ‘Reason(s) for the conclusion’, these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with control owners and were informed that TikTok’s interface accommodates recipients of the service to declare content to be or contain commercial communication when uploading new content; also, marking is available to highlight commercial content;
 - observed the TikTok online interfaces and identified that a toggle functionality is available for recipients of the service to declare content to be or contain commercial communication; recipients can either select to promote their own brand (i.e., ‘brand organic’ content) or to promote a third-party brand or business (i.e., ‘branded content’) in return for payment or incentive;
 - inspected through one instance and by assessing the code configurations, the toggle functionality for recipients of the service to declare their content to be, or contain, commercial communication and we identified that the configuration is appropriate to meet the Specified Requirements; and
 - inspected through one instance and by assessing the code configurations, the functionality to ensure that other recipients of the service can identify that the content provided by the recipient of the service is, or contains, commercial communication; and we identified that this information is presented in a clear and unambiguous manner and in real time, including through prominent markings when the content presented to recipients of the service is of a commercial nature (content flagged as ‘brand organic’ is presented to recipients of the service with the label ‘Promotional Content’, content flagged as ‘branded content’ is presented to recipients of the service with the label ‘Paid Partnership’, and content flagged as linked to TikTok Shop is presented to recipients of the service with label ‘Commission paid’).
4. TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of GITC supporting the underlying systems that enable the functionalities and the associated controls tested, specifically those related to change management and identity access management.
5. To mitigate the observation above, we performed substantive procedures to assess the changes to the code configuration in the Evaluation Period and identified that these changes did not impact the operating effectiveness of the functionalities and the associated controls in scope.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Recommendations on specific measures:

We recommend TikTok to confirm and present the effectiveness of its General IT Controls (GITCs). These controls should be in place and functioning reliably across the Evaluation Period to support the operating effectiveness of underlying systems, functionalities, and automated controls.

Recommended timeframe to implement specific measures:

From 1 September 2025 to 30 June 2026

Obligation: 26(3)	Specified Requirements	Materiality threshold:
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	<p>Audit Criteria:</p> <p>Processes and controls are appropriately designed and they operate effectively to ensure TikTok shall not present advertisements to recipients of the service based on profiling as defined in Article 4, point (4), of Regulation (EU) 2016/679 (i.e., GDPR) using special categories of personal data referred to in Article 9(1) of Regulation (EU) 2016/679 (i.e., GDPR).</p>	<p><i>For the procedures in which we relied on controls:</i></p> <p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p> <p><i>For the substantive procedures:</i></p> <p>Deviations over 5% that do not meet the Specified Requirements.</p>
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Conclusion:

Positive with comments – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of General IT Controls (GITCs) concerning the systems that support the functionalities and associated controls in scope. Additional substantive procedures were performed. We determined that TikTok mitigated the risks associated with this observation to a sufficient level.

This observation, therefore, does not signify a risk of material misstatement at the obligation level.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.
2. Identified that TikTok’s controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that targets for advertisement campaigns prevent profiling of service recipients based on special categories of personal data.
3. Tested the processes and controls supporting the control objectives above and identified that, except for the observations identified as described under ‘Reason(s) for the conclusion’, these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners and were informed that advertisers can target recipients of the service primarily using two different methods:
 1. user’s interest (TikTok’s understanding of the interests of the user) and user’s behavior (e.g., hashtags used by users);
 2. user’s search queries when searching for TikTok content in the app;

for 1) advertisers use a keyword repository containing interest or behavior keywords that determine which audience sees the advertisements; keywords in the repository are pre-moderated by TikTok according to internal policies;

for 2) advertisers can select pre-moderated keywords from a repository or suggest their own keywords to target audiences by means of the search functionality; keywords created by advertisers are (auto) moderated by TikTok before they can be used to target audiences according to internal policies; this moderation process helps prevent, among other things, the use of profiling based on special categories of personal data; we were informed that TikTok updated this process in the second quarter of the Evaluation Period, and keywords are now firstly subject only to automated moderation;
 - observed the internal policies and identified that this outlines the keywords that are not allowed to be used by advertisers for targeting purposes;
 - inspected the revisions to the internal policies and determined that the revisions to the policy were approved by the relevant stakeholders;

- inspected the automated moderation process and supporting systems and ascertained that these automatically moderate the keyword in accordance with the internal policies;
 - inspected the automated moderation process and determined that, if a keyword met predefined sensitivity thresholds (e.g., health-related terms), it was flagged for manual moderation;
 - inspected, through one instance, the manual keyword moderation process, and identified that moderators manually moderate the keywords according to the internal policies in the moderation system, and based upon their moderation decision, apply either an 'Approve' or 'Reject' action label;
 - reviewed a random selection of moderation cases and confirmed that all manually moderated keywords were handled in line with the internal policies;
 - inspected, through one instance and by assessing the automated moderation system's code configuration and verified that it automatically blocks advertisements containing disallowed keywords as defined by the internal policies; and
 - inspected, through one instance and by assessing the code configurations underlying the functionality, that moderated and accepted keywords are added to the keyword repository so that advertisers can select them to create new advertisement campaigns.
4. TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of GITC supporting the underlying systems that enable the functionalities and the associated controls tested, specifically those related to change management and identity access management.
 5. To mitigate the observation above, we performed substantive procedures to assess the changes to the code configuration in the Evaluation Period and identified that these changes did not impact the operating effectiveness of the functionalities and the associated controls in scope.
 6. We confirmed, after the Evaluation Period, that there were no significant changes in the design or operation of the controls in the period between testing the operating effectiveness of the controls and the end of the Evaluation Period.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Recommendations on specific measures:

We recommend TikTok to confirm and present the effectiveness of its General IT Controls (GITCs). These controls should be in place and functioning reliably across the Evaluation Period to support the operating effectiveness of underlying systems, functionalities, and automated controls.

Recommended timeframe to implement specific measures:

From 1 September 2026 to 30 June 2026

Obligation: 27(1)	<p>Specified Requirements:</p> <p>Audit criteria:</p> <p>Processes and controls are appropriately designed and operate effectively to ensure that TikTok sets out in their terms and conditions, in plain and intelligible language, the main parameters used in their recommender systems, as well as any options for the recipients of the service to modify or influence those main parameters.</p> <p>Benchmark(s) used as provided by TikTok:</p> <ul style="list-style-type: none"> - 'Sections of the terms and conditions relevant to Article 27': TikTok Terms of Service and TikTok Help Center page titled 'How TikTok recommends content', linked in section 4.1 of the Terms of Service. - 'Main parameters': the criteria which are most significant in determining the information suggested. - 'Plain and intelligible language': clear information, written for a general audience with varying technical skill levels, inclusive of all users, that is helpful and avoids complex words, phrases, jargon, formality, and legalese. 	<p>Materiality threshold:</p> <p><i>For the procedures in which we relied on controls:</i></p> <p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p> <p><i>For the substantive procedures:</i></p> <p>Deviations over 5% that do not meet the Specified Requirements.</p>
Conclusion:		

Positive with comments – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

We identified that TikTok’s disclosure of the illustrative examples of the main parameters could be expanded to better reflect the full range of data inputs associated with those parameters. In our view, including broader representative examples of data components may help a reader’s understanding of the components that make up this main parameter.

Moreover, we concluded that certain General IT Controls (GITCs) supporting the operating effectiveness of relevant automated functionalities required to meet the Specified Requirements were only partially sufficient and appropriate to confirm operating effectiveness throughout the Evaluation Period. To address this, we performed additional substantive procedures to mitigate the associated risks to an acceptable level.

These observations do not signify a risk of material misstatement at the obligation level.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements.
2. Identified that TikTok’s controls, supporting the following control objectives, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that TikTok provides transparency on the main parameters used in their recommender systems.
 - Controls provide reasonable assurance that the information is set out in plain and intelligible language.
3. Tested the controls under the control objectives above and identified that these were partially suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our test procedures, we have:
 - reviewed TikTok’s risk assessment and determined that the For You Feed (FYF) was the most material feature during the Evaluation Period, while other recommender systems were considered immaterial for audit purposes. Accordingly, we consider the FYF to be the recommender system in scope for our audit procedures;
 - inquired with the control owners and were informed that the relevant section of TikTok’s Terms of Service - specifically the Help Center page titled ‘How TikTok recommends content’, linked in section 4.1 - provides details on the main parameters used in TikTok’s recommender systems; it also outlines the options available for users to modify or influence these parameters; also, TikTok informed us that three main parameters are used in the FYF:
 - 1) User interactions (e.g. likes, shares, watch time);
 - 2) Content information (e.g. hashtags, sounds, views); and
 - 3) User information (e.g. device settings, location, language).
 - inspected TikTok’s standard operating procedures (SOPs) for assessing the accuracy and completeness of the ‘How TikTok recommends content’ page in light of changes to the recommender systems; we found these procedures to be appropriate for meeting the Specified Requirements;
 - inspected the documentation TikTok uses to gather information on the main parameters and the available options for users to influence them; we determined that the questionnaire used for each recommender system in scope is suitable for meeting the Specified Requirements;
 - inspected, through one instance, that TikTok followed its SOP and used the questionnaire to review the ‘How TikTok recommends content’ page; this review assessed whether updates were needed due to changes in the FYF or the underlying recommender systems;
 - inspected, for a sample of models that together form the recommender systems used, the configuration of the models and confirmed that the data components used in the models are correctly and completely categorized under the main parameters defined by TikTok in the Help Center page; and
 - inspected that the Help Center page titled ‘How TikTok recommends content’ is publicly accessible via both the TikTok app and website; also, we determined that it clearly outlines the main parameters used in the recommender systems and the options available for users to influence them; furthermore, we ascertained that the information is presented in plain and intelligible language, consistent with TikTok’s benchmark described above.

4. Tested relevant GITCs, specifically change management controls and identity access management controls, and determined that the relevant IT systems and functionalities supporting the (automated) controls were partially implemented and operating effectively throughout the Evaluation Period.
5. As a result of the controls being only partially sufficient and appropriate to meet the specified requirements, we performed additional substantive procedures, specifically for identify access management controls, and identified that only authorized users had access to the relevant systems in scope.

Changes to the audit procedures and/or systems and functionalities during the audit:

Additional substantive procedures were performed to mitigate the observations under point (4) to a sufficient level.

Recommendations on specific measures:

We recommend that TikTok considers whether including further illustrative examples of the data inputs used in each main parameter in the Help Center Article (titled 'How TikTok recommends content') could enhance transparency for its users and understanding of the elements that comprise the main parameter 'User information'.

We recommend TikTok strengthen its GITCs, to ensure that (automated) processes and controls operate effectively to meet the Specified Requirements throughout the Evaluation Period.

Recommended timeframe to implement specific measures:

1 September 2025 to
30 June 2026

Obligation:
27(2)

Specified Requirements:
Audit criteria:

Processes and controls are appropriately designed and operate effectively to ensure that the main parameters referred to in Article 27(1) shall explain why certain information is suggested to the recipient of the service. They shall include, at least:

- a) the criteria which are most significant in determining the information suggested to the recipient of the service; and
- b) the reasons for the relative importance of those parameters.

Materiality threshold:

For the procedures in which we relied on controls:

Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.

For the substantive procedures:

Deviations over 5% that do not meet the Specified Requirements.

Conclusion:

Positive with comments – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

We concluded that certain General IT Controls (GITCs) supporting the operating effectiveness of relevant automated functionalities required to meet the Specified Requirements were only partially sufficient and appropriate to confirm operating effectiveness throughout the Evaluation Period.

To address this, we performed additional substantive procedures to mitigate the associated risks to an acceptable level. This observation, therefore, does not signify a risk of material misstatement at the obligation level.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements.
2. Identified that TikTok's controls, supporting the following control objectives, were sufficient and appropriate to meet the Specified Requirements:

- Controls provide reasonable assurance that the information provided about the main parameters used in the recommender systems includes the criteria which are most significant in determining the information suggested to the recipient of the service and includes the reasons for the relative importance of those parameters.
3. Tested the controls under the control objectives above and identified that these were partially suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our test procedures, we have:
 - reviewed TikTok’s risk assessment and determined that the For You Feed (FYF) was the most material feature during the Evaluation Period, while other recommender systems were considered immaterial for audit purposes. Accordingly, we consider the FYF to be the recommender system in scope for our audit procedures;
 - inquired with the control owners and were informed that the relevant section of TikTok’s Terms of Service - specifically the Help Center page titled ‘How TikTok recommends content’, linked in section 4.1 - provides details on the main parameters used in TikTok’s recommender systems as well as a) the criteria which are most significant in determining the information suggested to the recipient of the service; and b) the reasons for the relative importance of those parameters; also, TikTok informed us that three main parameters are used in the FYF:
 - 1) User interactions (e.g. likes, shares, watch time);
 - 2) Content information (e.g. hashtags, sounds, views); and
 - 3) User information (e.g. device settings, location, language).
 - relied on our control procedures performed for Article [27\(1\)](#) and determined that the most significant criteria and the reasons for the relative importance of those parameters are presented for the main parameters included in the Help Center article titled ‘How TikTok recommends content’.
 4. Tested relevant GITCs, specifically change management controls and identity access management controls, and determined that the relevant IT systems and functionalities supporting the (automated) controls were partially implemented and operating effectively throughout the Evaluation Period.
 5. As a result of the controls being only partially sufficient and appropriate to meet the specified requirements, we performed additional substantive procedures, specifically for identify access management controls, and identified that only authorized users had access to the relevant systems in scope.

Changes to the audit procedures and/or systems and functionalities during the audit:

Additional substantive procedures were performed to mitigate the observations under point (4) to a sufficient level.

Recommendations on specific measures:

We recommend TikTok strengthen its GITCs, to ensure that (automated) processes and controls operate effectively to meet the Specified Requirements throughout the Evaluation Period.

Recommended timeframe to implement specific measures:

1 September 2025 to 30 June 2026

<p>Obligation: 27(3)</p>	<p>Specified Requirements: <i>Audit criteria:</i> TikTok’s systems are appropriately designed and operate effectively to ensure that TikTok shall also make available a functionality that allows the recipient of the service to select and to modify at any time their preferred option. That functionality shall be directly and easily accessible from the specific section of TikTok’s online interface where the information is being prioritized.</p> <p>Benchmark(s) used as provided by TikTok:</p> <ul style="list-style-type: none"> - <i>‘Directly’</i>: this must be directly accessible from the main part of the feed/feature. <ol style="list-style-type: none"> 1. <i>The ‘main part of the feed/feature’ is assessed on a per feed or feature basis. For example: i. for a content delivery feed like For You Feed, it is the feed itself; ii.</i> 	<p>Materiality threshold: <i>For the procedures in which we relied on controls:</i> Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p> <p><i>For the substantive procedures:</i> Deviations over 5% that do not meet the Specified Requirements.</p>
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	<p><i>for Search, it is the landing page when the user clicks the search button.</i></p> <p>2. <i>Where the setting is not present in the first layer, we have ensured that it is intuitive for the user to click through to the setting.</i></p> <ul style="list-style-type: none"> - <i>'Easily accessible': [REDACTED].</i> - <i>'TikTok determined the following options to be in scope, following the benchmark for 'Options to modify or influence those main parameters', refer to Article 27(1)': Like, Not Interested, Dislike (for comments), and Refresh your feed.</i> 	
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Conclusion:

Positive with comments – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

We concluded that certain General IT Controls (GITCs) supporting the operating effectiveness of relevant automated functionalities required to meet the Specified Requirements were only partially sufficient and appropriate to confirm operating effectiveness throughout the Evaluation Period.

To address this, we performed additional substantive procedures to mitigate the associated risks to an acceptable level.

This observation, therefore, does not signify a risk of material misstatement at the obligation level.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements.
2. Identified that TikTok's controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that recipients of the service have the ability to modify their preferred prioritization of information presented.
3. Tested the controls under the control objective above and identified that these were partially suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our test procedures, we have:
 - reviewed TikTok's risk assessment and determined that the For You Feed (FYF) was the most material feature during the Evaluation Period, while other recommender systems were considered immaterial for audit purposes. Accordingly, we consider the FYF to be the recommender system in scope for our audit procedures;
 - inquired with the control owners and were informed that multiple options are available for users to modify or influence the main parameters used in TikTok's recommender system, the 'For You Feed' (FYF). These options include: Like, Not Interested, Dislike (for comments), and Refresh your feed;
 - inspected the design and implementation of the code configurations for each of these options and determined that they are appropriately designed and implemented to meet the Specified Requirements;
 - inspected the user interfaces of the TikTok platform across the relevant recommender systems and confirmed that the functionalities allowing users to select and modify their preferences are directly and easily accessible, in line with TikTok's benchmarks; and
 - through one instance of each option, we verified that the functionalities effectively influenced the behavior of the underlying recommender systems.
4. Tested relevant GITCs, specifically change management controls and identity access management controls, and determined that the relevant IT systems and functionalities supporting the (automated) controls were partially implemented and operating effectively throughout the Evaluation Period.
5. As a result of the controls being only partially sufficient and appropriate to meet the specified requirements, we performed additional substantive procedures, specifically for identify access management controls, and identified that only authorized users had access to the relevant systems in scope.

Changes to the audit procedures and/or systems and functionalities during the audit:

Additional substantive procedures were performed to mitigate the observations under point (4) to a sufficient level.

Recommendations on specific measures:

We recommend TikTok strengthen its GITCs, to ensure that (automated) processes and controls operate effectively to meet the Specified Requirements throughout the Evaluation Period.

Recommended timeframe to implement specific measures:

1 September 2025 to
30 June 2026

Obligation:

28(1)

Specified Requirements

Audit Criteria:

Processes and controls are appropriately designed and they operate effectively to ensure that TikTok has in place appropriate and proportionate measures to ensure a high level of privacy, safety, and security of minors, on its service.*

** Article 28(3): compliance with the obligations set out in this Article shall not oblige TikTok to process additional personal data in order to assess whether the recipient of the service is a minor.*

Materiality threshold:

N/A

Conclusion:

Unable to audit – Disclaimer of opinion

Explanation of the circumstances and the reasons why this obligation could not be audited:

1. The Commission has opened formal proceedings against TikTok as of 19 February 2024, to assess potential noncompliance with Article 28(1) of the Digital Services Act. These proceedings by the Commission indicate that measures put in place by TikTok may not be compliant with the Specified Requirements of Article 28(1).
2. Information regarding the European Commissions' open proceedings against TikTok remain confidential to the European Commission. As a result, we have not been able to obtain all of the relevant information associated with the proceedings, including the European Commissions' criteria, reasons, and evidence for initiating the proceedings.
3. As a result, there is a circumstance beyond the control of the audited provider that we cannot obtain all documentation and understanding considered necessary to identify all risks which could impact TikTok's ability to comply with the Specified Requirements, in all material respects, and to adequately design the nature, timing and extent and performance of our procedures to assess compliance with Article 28(1).

Obligation:

28(2)

Specified Requirements

Audit Criteria:

Processes and controls are appropriately designed and they operate effectively to ensure that TikTok shall not present advertisements on its interface based on profiling as defined in Article 4, point (4), of Regulation (EU) 2016/679 (i.e., GDPR) using personal data of the recipient of the service when it is aware with reasonable certainty that the recipient of the service is a minor.*

** Article 28(3): compliance with the obligations set out in this Article shall not oblige TikTok to process additional personal data in order to assess whether the recipient of the service is a minor.*

Benchmark(s) used as provided by TikTok:

Materiality threshold:

For the procedures in which we relied on controls:

Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.

For the substantive procedures:

Deviations over 5% that do not meet the

	<ul style="list-style-type: none"> - <i>'Advertisement'</i>: DSA Art 3(r) definition of 'advertisement' means: a) information designed to promote the message of a legal or natural person, irrespective of whether to achieve commercial or non-commercial purposes; b) presented by an online platform on its online interface; c) against remuneration; and d) specifically for promoting that information. - <i>'Reasonable certainty'</i>: For advertising purposes, TikTok has 'reasonable certainty that a user is a minor' when TikTok possesses birth data provided by the user to TikTok at the point of account creation (i.e., Age Gate data) that indicates that the user is a minor. - <i>'Profiling'</i>: Declared Age, Location (country/city), Language (from user's device settings), Device (excluding device price) do not fall within the Article 4(4) GDPR definition of "profiling", as they are either data points provided by the user, data points automatically collected from the user's device, or do not allow TikTok to "evaluate personal aspects related to a natural person". 	Specified Requirements.
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Conclusion:

Positive with comments – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

During one month within the audit period, specific automated preventive controls did not operate effectively. This issue was identified and remediated by TikTok through a monitoring control that was implemented during the Evaluation Period. The control revealed that a non-material number of personalized advertisements were shown to non-personalized ads users. To address these risks, additional substantive procedures were performed. These procedures were deemed sufficient to mitigate the identified risks.

Moreover, TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of General IT Controls (GITCs) concerning the systems that support the functionalities and associated controls in scope. Additional substantive procedures were performed. We determined that TikTok mitigated the risks associated with this observation to a sufficient level.

These observations, therefore, do not signify a risk of material misstatement at the obligation level.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.
2. Identified that TikTok's controls, under the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that TikTok shall not present advertisements on its interface based on profiling as defined in Article 4, point (4), of Regulation (EU) 2016/679 (i.e., GDPR) using personal data of the recipient of the service when it is aware with reasonable certainty that the recipient of the service is a minor. TikTok is not obliged to process additional personal data in order to assess whether the recipient of the service is a minor.
3. Tested the controls under the control objectives above and identified that, except for the observations identified as described under 'Reason(s) for the conclusion', these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners and we were informed about how the process controls are functioning to mitigate the risk that TikTok presents advertisements based on profiling to users it reasonably knows to be minors;
 - inspected, through one instance and by assessing the code configuration underlying the functionality of the Policy Center (module of Ads Delivery system) that TikTok retrieves user age based on the age declared by the recipients of the service (i.e., Age Gate data), without processing additional personal data to determine age; according to the declared age, the system categorizes the user (with reasonable certainty) as a Non-Personalized Account (NPA) if:
 - 1) the user is under 18 years old; and
 - 2) the user's app store location and/or current location is within the EU;
 - inspected, through one instance and by assessing the code configuration underlying the functionality of the Ad Publisher (module of Ads Delivery system) that, based on the targeting criteria selected by

the advertiser at the point of creating the ad campaign, each advertisement receives a classification. Ads are categorized as 'non-personalized' if targeting is restricted to a predefined set of parameters that does not involve profiling;

- inspected, through one instance and by assessing the code configuration underlying the functionality of the Ads Delivery System and identified that the user types (personalized and non-personalized users) are matched against the ad traffic. It was noted that non-personalized eligible users (under 18 years of age) are only able to see non-personalized ads;
 - inspected, through one instance and by assessing the code configuration underlying the functionality, that the validation logic prevents the creation or editing of personalized advertisement campaigns targeting minors; and
 - inspected, through a sample of instances, how TikTok monitors abnormalities (personalized ads shown to NPA) and noted that TikTok identified that a non-material number of personalized advertisements were shown to NPA for a specific time in the Evaluation Period (refer to the paragraph reason(s) for conclusion).
4. TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of GITC supporting the underlying systems that enable the functionalities and the associated controls tested, specifically those related to change management and identity access management.
 5. To mitigate the observation above, we performed substantive procedures to assess the changes to the code configuration in the Evaluation Period and identified that these changes did not impact the operating effectiveness of the functionalities and the associated controls in scope.

Changes to the audit procedures and/or systems and functionalities during the audit:

Additional substantive procedures were performed to mitigate the observations to a sufficient level.

Recommendations on specific measures:

We recommend TikTok strengthen its internal controls, including GITC, to ensure that processes and controls operate effectively to meet the Specified Requirements throughout the Evaluation Period.

Recommended timeframe to implement specific measures:

From 1 September 2025 to 30 June 2026

Section 4 – Additional provisions applicable to providers of online platforms allowing consumers to conclude distance contracts with traders

Obligation: 30(1)	Specified Requirements: Audit criteria: Processes and controls are appropriately designed and operate effectively to ensure that traders can only use TikTok Shop to promote messages on or to offer products or services to consumers located in the Union if, prior to the use of TikTok Shop for that purpose, they have obtained the following information, where applicable to the trader: <ol style="list-style-type: none"> a) the name, address, telephone number and email address of the trader; b) a copy of the identification document of the trader or any other electronic identification as defined by Article 3 of Regulation (EU) No 910/2014 of the European Parliament and of the Council; c) the payment account details of the trader; d) where the trader is registered in a trade register or similar public register, the trade register in which the trader is registered and its registration number or equivalent means of identification in that register; e) a self-certification by the trader committing to only offer products or services that comply with the applicable rules of Union law. 	Materiality threshold: <i>For the procedures in which we relied on controls:</i> Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements. <i>For the substantive procedures:</i> Deviations over 5% that do not meet the Specified Requirements.
Conclusion: Positive with comments - In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.		
Reason(s) for the conclusion: TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of General IT Controls (GITCs) concerning the systems that support the functionalities and associated controls in scope. Additional substantive procedures were performed. We determined that TikTok mitigated the risks associated with this observation to a sufficient level. This observation, therefore, does not signify a risk of material misstatement at the obligation level.		
Audit procedures, results and information relied upon: <ol style="list-style-type: none"> 1. Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements. 2. Identified that TikTok's controls, under the following control objective, are sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> • Controls provide reasonable assurance that prior to allowing traders to use the Store service to promote messages or offer products or services to consumers located in the Union, TikTok obtains the information in Article 30(1), points (a) to (e). 3. Tested the processes and controls supporting the control objective above and identified these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have: <ul style="list-style-type: none"> • inquired with control owners and confirmed that traders must provide the relevant personal and business information specified under points (a) to (e) of the Specified Requirements to comply with identification and verification measures via the TikTok Shop platform; TikTok informed us that, upon launching in the EU in December, TikTok only allowed local sellers to be onboarded; TikTok informed us that from April onwards, this was extended to include global (i.e., non-EU based) sellers; • inspected TikTok's trader onboarding and verification process through the Seller Center and noted that it requires collecting the information outlined in points (a) to (e) of the Specified Requirements and automatically restricts traders from listing items if they do not self-certify compliance with applicable Union law; and 		

- reviewed a sample of traders who completed the onboarding process and confirmed that access to the Shop platform is granted only after successful verification.
4. Specifically for global sellers, we performed substantive procedures as controls were not yet documented. We reviewed the product design documentation for the TikTok Shop Global Seller functionality prior to its go-live and verified that Global Sellers were required to complete the onboarding process before gaining access to TikTok Shop. Furthermore, we confirmed that TikTok mandated these sellers to provide the information specified under points (a) to (e) of the Specified Requirements.
 5. TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of GITC supporting the underlying systems that enable the functionalities and the associated controls tested, specifically those related to change management and identity access management.
 6. To mitigate the observation above, we performed substantive procedures to assess the changes to the code configuration in the Evaluation Period and identified that these changes did not impact the operating effectiveness of the functionalities and the associated controls in scope.
 7. We confirmed, after the Evaluation Period, that there were no significant changes in the design or operation of the controls in the period between testing the operating effectiveness of the controls and the end of the Evaluation Period.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Recommendations on specific measures:

We recommend TikTok to confirm and present the effectiveness of its General IT Controls (GITCs). These controls should be in place and functioning reliably across the Evaluation Period to support the operating effectiveness of underlying systems, functionalities, and automated controls.

Recommended timeframe to implement specific measures:

1 September 2025 to 30 June 2026

<p>Obligation: 30(2)</p>	<p>Specified Requirements: <i>Audit criteria:</i> Processes and controls are appropriately designed and operate effectively to ensure that:</p> <ol style="list-style-type: none"> a) upon receiving the information referred to in Article 30(1) and prior to allowing the trader concerned to use TikTok Shop, TikTok shall, through the use of any freely accessible official online database or online interface made available by a Member State or the Union or through requests to the trader to provide supporting documents from reliable sources, make best efforts to assess whether the information referred to in Article 30(1), points (a) to (e), is reliable and complete; b) with regard to traders that are already using TikTok Shop allowing consumers to conclude distance contracts with traders for the purposes referred to in Article 30(1) on 17 February 2024, TikTok shall make best efforts to obtain the information listed from the traders concerned within twelve months. Where the traders concerned fail to provide the information within that period, TikTok shall suspend the provision of their services to those traders until they have provided all information.* <p>* <i>TikTok Shop was launched in the EU in December 2024. Therefore, Article 30(2)(b) is out of scope of this obligation.</i></p> <p>Benchmark(s) used as provided by TikTok:</p>	<p>Materiality threshold: Materiality threshold: <i>For the procedures in which we relied on controls:</i> Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p> <p><i>For the substantive procedures:</i> Deviations over 5% that do not meet the Specified Requirements.</p>
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	<ul style="list-style-type: none"> - <i>'Best efforts'</i>: Best efforts to assess whether information is reliable and complete consists of several aspects: <ol style="list-style-type: none"> 1) Making it mandatory for traders to complete all information fields for the information required under Article 30(1), points (a) to (d); 2) Using a tool ensuring only valid addresses can be inserted; 3) Confirmation of email addresses and phone numbers by sending a verification e-mail or text message; 4) Checking freely accessible official online databases or online interfaces (defined in row above). Where these sources do not enable TikTok to verify the information, TikTok requests the trader to provide reliable and trustworthy supporting documentation and reviews that information; 	
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Conclusion:

Positive with comments - In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of General IT Controls (GITCs) concerning the systems that support the functionalities and associated controls in scope. Additional substantive procedures were performed. We determined that TikTok mitigated the risks associated with this observation to a sufficient level.

This observation, therefore, does not signify a risk of material misstatement at the obligation level.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements.
2. Identified that TikTok's controls, supporting the following control objective, are sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance to ensure that, on receiving the information referred to in Article 30(1) and prior to allowing the trader concerned to use the Shop, TikTok makes best efforts to assess whether that information is reliable and complete.
3. Tested the processes and controls supporting the control objective above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with control owners and were informed that TikTok has multiple processes to validate information provided by traders under Article 30(1), points (a) to (e); these include ID verification, business information verification, and the verification of payment account details; also, we were informed that TikTok verifies specific data, such as trader registration and VAT numbers, using publicly available databases;
 - verified, through a random selection of traders, that payment information is validated and that validation procedures include ID verification, business information checks (e.g., VAT and trader registration numbers), and payment information validation; and
 - based on these procedures, we concluded that TikTok makes best efforts, in line with its benchmark, to assess whether the information referred to in Article 30(1), points (a) to (e), is reliable and complete.
4. TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of GITC supporting the underlying systems that enable the functionalities and the associated controls tested, specifically those related to change management and identity access management.
5. To mitigate the observation above, we performed substantive procedures to assess the changes to the code configuration in the Evaluation Period and identified that these changes did not impact the operating effectiveness of the functionalities and the associated controls in scope.

6. We confirmed, after the Evaluation Period, that there were no significant changes in the design or operation of the controls in the period between testing the operating effectiveness of the controls and the end of the Evaluation Period.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Recommendations on specific measures:

We recommend TikTok to confirm and present the effectiveness of its General IT Controls (GITCs). These controls should be in place and functioning reliably across the Evaluation Period to support the operating effectiveness of underlying systems, functionalities, and automated controls.

Recommended timeframe to implement specific measures:

1 September 2025 to 30 June 2026

Obligation:
30(3)

Specified Requirements:

Audit criteria:

Processes and controls are appropriately designed and operate effectively to ensure that where TikTok obtains sufficient indications or has reason to believe that any item of information referred to in Article 30(1) obtained from the trader concerned is inaccurate, incomplete or not up to date, TikTok requests that the trader remedy that situation without delay or within the period set by Union and national law.

Where the trader fails to correct or complete that information, TikTok shall swiftly suspend the provision of its service to that trader in relation to the offering of products or services to consumers located in the Union until the request has been fully complied with.

Benchmark(s) used as provided by TikTok:

- 'Without delay': Within and no later than 7 days.
- 'Swiftly suspend': Within 24 hours of the deadline to update information lapsing.

Materiality threshold:

Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.

Conclusion:

Positive - In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements.
2. Identified that TikTok's controls, under the following control objectives, are sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that where TikTok obtains sufficient indications or has reason to believe that any item of information referred to in Article 30(1) obtained from the trader concerned is inaccurate, incomplete or not up to date, it requests that the trader remedy that situation without delay or within the period set by Union and national law.
 - Controls provide reasonable assurance that where the trader fails to correct or complete that information, TikTok swiftly suspends the provision of its service to that trader in relation to the offering of products or services to consumers located in the Union until the request has been fully complied with.
3. Tested the processes and controls supporting the control objectives above and identified these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with control owners and confirmed that traders must provide relevant personal and business information to comply with identification and verification measures via TikTok Shop's Seller Center

platform before they can promote messages or offer products or services to consumers in the Union; we were also informed that if TikTok identifies inaccurate, incomplete, or outdated information, traders have seven days to provide the required documents before being suspended from the platform;

- inspected, through one instance, where traders had not provided all required information or where the information was insufficient to pass verification; we confirmed that in such cases, TikTok requested additional documents and communicated the specific issues and required corrections manually via Seller Center; and
- reviewed a random sample of traders flagged during verification checks and confirmed that TikTok notified them of inaccurate, incomplete, or outdated information. Traders who provided the required details within seven days retained access to TikTok Shop, while those who did not were blocked from the platform within 24 hours.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation: 30(4)	Specified Requirements Audit Criteria: Processes and controls are appropriately designed and they operate effectively to ensure that where TikTok refuses to allow a trader to use its service pursuant to Article 30(1) or suspends provision of its service pursuant to Article 30(3), TikTok ensures that the trader concerned has the right to lodge a complaint under Articles 20 and 21 of the Act.	Materiality threshold: Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
Conclusion: Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects. * <i>* Please note that we identified observations for Articles 20(1), 20(2) and 20(3). These observations, however, did not signify a risk of a material misstatement at the obligation level.</i>		
Audit procedures, results and information relied upon: <ol style="list-style-type: none"> 1. Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements. 2. Identified that TikTok’s controls, under the following control objective, were sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> • Controls provide reasonable assurance that prospective traders who do not pass the Registration team’s processes have the ability to lodge a complaint. 3. Tested the processes and controls supporting the control objective above and identified these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have: <ul style="list-style-type: none"> • inquired with control owners and were informed that traders who do not pass the registration have the right to lodge a complaint as provided for in Articles 20 and 21; and • relied on our control procedures performed for these articles. 		
Changes to the audit procedures and/or systems and functionalities during the audit: N/A		

Obligation: 30(5)	Specified Requirements Audit Criteria: Processes and controls are appropriately designed and they operate effectively to ensure that the information obtained pursuant to Articles 30(1) and 30(2) is stored in:	Materiality threshold: <i>For the procedures in which we relied on controls:</i> Internal controls are not sufficiently designed
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	<p>a) a secure manner; and</p> <p>b) for a period of six months after the end of the contractual relationship with the trader concerned and deletes the information obtained pursuant to Articles 30(1) and 30(2) after the six-month period.</p> <p>Benchmark(s) used as provided by TikTok:</p> <ul style="list-style-type: none"> - 'A secure manner': having measures in place to safeguard the confidentiality, integrity, and availability of the trader's information. 	<p>and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p> <p><i>For the substantive procedures:</i></p> <p>Deviations over 5% that do not meet the Specified Requirements.</p>
<p>Conclusion:</p> <p>Positive with comments – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.</p> <p>Reason(s) for the conclusion:</p> <p>TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of General IT Controls (GITCs) concerning the systems that support the functionalities and associated controls in scope. Additional substantive procedures were performed. We determined that TikTok mitigated the risks associated with this observation to a sufficient level.</p> <p>This observation, therefore, does not signify a risk of material misstatement at the obligation level.</p> <p>Audit procedures, results and information relied upon:</p> <ol style="list-style-type: none"> 1. Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements. 2. Identified that TikTok's controls, under the following control objective, were sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> • Controls provide reasonable assurance that TikTok stores and maintains the information obtained pursuant to Articles 30(1) and 30(2) in compliance with all applicable laws. 3. Tested the processes and controls supporting the control objective above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have: <ul style="list-style-type: none"> • inquired with control owners and were informed that data is securely stored within a data retention system for the period compliant TikTok's retention policies; • received a legal statement from TikTok indicating that, if required by applicable laws or regulations, the data retention period may be extended beyond the standard (six-month) duration; • inspected, through one instance and by assessing the code configuration, that once the trader signs the Shop closure agreement, the system will automatically trigger the data retention process; we also determined that the data retention system executes the data deletion in line with TikTok's data retention schedule. 4. TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of GITC supporting the underlying systems that enable the functionalities and the associated controls tested, specifically those related to change management and identity access management. 5. To mitigate the observation above, we performed substantive procedures to assess the changes to the code configuration in the Evaluation Period and identified that these changes did not impact the operating effectiveness of the functionalities and the associated controls in scope. <p>Changes to the audit procedures and/or systems and functionalities during the audit:</p> <p>N/A</p>		
<p>Recommendations on specific measures:</p> <p>We recommend TikTok to confirm and present the effectiveness of its General IT Controls (GITCs). These controls should be in place and functioning reliably across the Evaluation Period to support the operating effectiveness of underlying systems, functionalities, and automated controls.</p>	<p>Recommended timeframe to implement specific measures:</p>	

	From 1 September 2025 to 30 June 2026
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Obligation: 30(6)	<p>Specified Requirements</p> <p><i>Audit Criteria:</i> Processes and controls are appropriately designed and they operate effectively to ensure that TikTok only discloses the information to third parties where so required in accordance with the applicable law, including the orders referred to in Article 10 and any orders issued by Member States' competent authorities or the Commission for the performance of their tasks under the Act.</p> <p><i>Benchmark(s) used as provided by TikTok:</i></p> <ul style="list-style-type: none"> - <i>'In accordance with the applicable law'</i>: applicable legal obligations under EU laws or national laws of EU member states. 	<p>Materiality threshold:</p> <p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>
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Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.
2. Identified that TikTok's controls, under the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that TikTok only discloses the information to third parties where so required in accordance with the applicable law, including the orders referred to in Article 10 and any orders issued by Member States' competent authorities or the Commission for the performance of their tasks under the Act.
3. Tested the processes and controls supporting the control objective above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with control owners and we were informed that information may only be disclosed to third parties when required in accordance with applicable law; we were informed that all contracts are reviewed and approved by the Procurement and Legal teams at TikTok; TikTok also informed us that all contracts are stored in the contract archive; and
 - inspected a sample selection of contractual agreements and determined that the contracts underwent review by a member of the Legal team; we ascertained that all contracts were approved and stored in the contract archive.
4. We confirmed, after the Evaluation Period, that there were no cases where TikTok disclosed information specified in Article 30 of the Act to third parties.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation: 30(7)	<p>Specified Requirements</p> <p><i>Audit Criteria:</i></p>	<p>Materiality threshold:</p> <p>Internal controls are not sufficiently designed and/or implemented or did not operate effectively throughout the</p>
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<p>Processes and controls are appropriately designed and they operate effectively to ensure that TikTok makes the information available on its online platform referred to in Article 30(1), points (a), (d) and (e) to the recipients of the service in a clear, easily accessible, and comprehensible manner.</p> <p>Benchmark(s) used as provided by TikTok:</p> <ul style="list-style-type: none"> - 'Clear, easily accessible, and comprehensible manner': accessible by clicking on the trader's name on the product detail page. 	<p>Evaluation Period to meet the Specified Requirements.</p>
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Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements.
2. Identified that TikTok's controls, under the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance to ensure that TikTok makes the information referred to in Articles 30(1), points (a), (d) and (e) available on its online platform to recipients of the service in a clear, easily accessible, and comprehensible manner.
3. Tested the processes and controls supporting the control objective above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with control owners and confirmed that user experience (UX) testing is performed to ensure that information such as the trader's name, address, phone number, and email address is easily accessible to users on the TikTok Shop interface;
 - inspected the UX test results and verified that the trader's name, address, telephone number, and email address were presented clearly, in an easily accessible and comprehensible manner, in line with TikTok's benchmark; and
 - inspected the code configuration and confirmed that no changes were made to the code during the Evaluation Period.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

<p>Obligation: 31(1)</p>	<p>Specified Requirements: <i>Audit criteria:</i></p> <p>Processes and controls are appropriately designed and operate effectively to ensure that TikTok's online interface is designed and organized in a way that enables traders to comply with their obligations regarding pre-contractual information, compliance and product safety information under applicable Union law and, in particular, to enable traders to provide information on the name, address, telephone number and email address of the economic operator¹, as defined in Article 3(13) of Regulation (EU) 2019/1020 and other Union law (on market surveillance and compliance of products).</p> <p><small>¹ Economic operator refers to the manufacturer, the authorized representative, the importer, the distributor, the fulfilment service provider or any other natural or legal person who is subject to obligations in relation to the manufacture of products, making them available on the market or putting them into service in accordance with the relevant Union harmonization legislation. Source Article 3, point (13), of Regulation (EU) 2019/2020.</small></p>	<p>Materiality threshold:</p> <p><i>For the procedures in which we relied on controls:</i></p> <p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p> <p><i>For the substantive procedures:</i></p> <p>Deviations over 5% that do not meet the Specified Requirements.</p>
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	Benchmark(s) used as provided by TikTok: <ul style="list-style-type: none"> - <i>Designed and organized in a way that enables traders to comply:</i> User interface provides specific information fields for the information required under EU law. 	
<p>Conclusion: Positive with comments - In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.</p> <p>Reason(s) for the conclusion: TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of General IT Controls (GITCs) concerning the systems that support the functionalities and associated controls in scope. Additional substantive procedures were performed. We determined that TikTok mitigated the risks associated with this observation to a sufficient level. This observation, therefore, does not lead to a risk of a material misstatement at the obligation level.</p> <p>Audit procedures, results and information relied upon:</p> <ol style="list-style-type: none"> 1. Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements. 2. Identified that TikTok's controls, under the following control objective, were sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> • Controls provide reasonable assurance that TikTok shall ensure that its online interface is designed and organized in a way that enables traders to comply with their obligations regarding pre-contractual information, compliance and product safety information under applicable Union law. 3. Tested the processes and controls supporting the control objective above and identified these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have: <ul style="list-style-type: none"> • inquired with the control owners and confirmed that traders can provide the required pre-contractual information, such as the name, address, telephone number, and email address of the economic operator, as well as compliance and product safety information under applicable Union law; • inspected, during a walkthrough, that the online interface of TikTok Shop's Seller Center is designed and organized to enable traders to meet their obligations regarding pre-contractual information, compliance, and product safety information under applicable Union law; and • inspected, through a sample instance and by reviewing the code configuration, that TikTok Shop's Seller Center is set up to ensure all mandatory fields are completed during trader registration on TikTok Shop. Furthermore, we confirmed that TikTok defined these mandatory fields in line with legal requirements. 4. TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of GITC supporting the underlying systems that enable the functionalities and the associated controls tested, specifically those related to change management and identity access management. 5. To mitigate the observation above, we performed substantive procedures to assess the changes to the code configuration in the Evaluation Period and identified that these changes did not impact the operating effectiveness of the functionalities and the associated controls in scope. <p>Changes to the audit procedures and/or systems and functionalities during the audit: N/A</p>		
Recommendations on specific measures: We recommend TikTok to confirm and present the effectiveness of its General IT Controls (GITCs). These controls should be in place and functioning reliably across the Evaluation Period to support the operating effectiveness of underlying systems, functionalities, and automated controls.		Recommended timeframe to implement specific measures: 1 September 2025 to 30 June 2026

Obligation: 31(2)	Specified Requirements:	Materiality threshold:
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	<p>Audit criteria: Processes and controls are appropriately designed and operate effectively to ensure that TikTok’s online interface is designed and organized in a way that allows traders to provide at least the following:</p> <ul style="list-style-type: none"> a) the information necessary for the clear and unambiguous identification of the products or the services promoted or offered to consumers located in the Union through the services of the providers; b) any sign identifying the trader, such as the trademark, symbol, or logo; and c) where applicable, information concerning the labelling and marking in compliance with rules of applicable Union law on product safety and product compliance. <p>Benchmark(s) used as provided by TikTok:</p> <ul style="list-style-type: none"> - <i>Clear and unambiguous identification:</i> Using a consistent format, and brief, non-technical language. 	<p><i>For the procedures in which we relied on controls:</i></p> <p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p> <p><i>For the substantive procedures:</i></p> <p>Deviations over 5% that do not meet the Specified Requirements.</p>
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Conclusion:

Positive with comments - In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of General IT Controls (GITCs) concerning the systems that support the functionalities and associated controls in scope. Additional substantive procedures were performed. We determined that TikTok mitigated the risks associated with this observation to a sufficient level.

This observation, therefore, does not lead to a risk of a material misstatement at the obligation level.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements.
2. Identified that TikTok’s controls, under the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that TikTok ensures that its online interface is designed and organized in a way that enables traders to provide:
 - a) information regarding identification of products or services promoted or offered to consumers;
 - b) any signs identifying the trader; and,
 - c) where applicable, information concerning the labelling and marking in compliance with rules of applicable Union law on product safety and product compliance.
3. Tested the processes and controls supporting the control objective above and identified these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners and were informed that TikTok’s online interface is designed and organized so that traders can provide the information described in points (a) to (c) of the specified requirements;
 - inspected, during a walkthrough, that the online interface of TikTok Shop’s Seller Center is designed and organized to enable traders to provide the information under points (a) to (c) of the specified requirements;
 - inspected, through one instance and by reviewing the code configuration, the process and technical functionalities of TikTok Shop’s Seller Centre and ascertained that traders can upload product information, such as images, manuals, or other relevant details for their listings (i.e., the products traders offer on TikTok Shop); by means of these functionalities, traders are able to display the safety and compliance information available on their products or packaging;
 - inspected, through one instance, the process and technical functionalities of TikTok Shop’s Seller Center and ascertained that traders can add a logo to identify the trader; and

- inspected, through a sample instance and by reviewing the code configuration, that the system is set up to ensure all mandatory fields are completed during trader registration on TikTok Shop; furthermore, we confirmed that TikTok defined these mandatory fields in line with legal requirements.
4. TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of GITC supporting the underlying systems that enable the functionalities and the associated controls tested, specifically those related to change management and identity access management.
 5. To mitigate the observation above, we performed substantive procedures to assess the changes to the code configuration in the Evaluation Period and identified that these changes did not impact the operating effectiveness of the functionalities and the associated controls in scope.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Recommendations on specific measures:

We recommend TikTok to confirm and present the effectiveness of its General IT Controls (GITCs). These controls should be in place and functioning reliably across the Evaluation Period to support the operating effectiveness of underlying systems, functionalities, and automated controls.

Recommended timeframe to implement specific measures:

1 September 2025 to 30 June 2026

<p>Obligation: 31(3)</p>	<p>Specified Requirements: <i>Audit criteria:</i></p> <p>Processes and controls are appropriately designed and operate effectively to ensure that TikTok makes best efforts to assess whether traders have provided the information referred to in Articles 31(1) and 31(2) prior to allowing them to offer their products or services on TikTok Shop.</p> <p>After allowing the trader to offer products or services on TikTok Shop, TikTok shall make reasonable efforts to randomly check in any official, freely accessible, and machine-readable online database or online interface whether the products or services offered have been identified as illegal.</p> <p>Benchmark(s) used as provided by TikTok:</p> <ul style="list-style-type: none"> - <i>Best efforts to assess:</i> Providing means for traders to enter the information required under Articles 31(1) and 31(2), including, in some instances, making it mandatory for traders to complete that information. - <i>Make reasonable efforts to randomly check:</i> Using a combination of automated and manual processes, TikTok performs periodic checks of online databases, including the EU Product Safety Gate. 	<p>Materiality threshold:</p> <p><i>For the procedures in which we relied on controls:</i></p> <p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p> <p><i>For the substantive procedures:</i></p> <p>Deviations over 5% that do not meet the Specified Requirements.</p>
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Conclusion:

Positive with comments - In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

Although, the interface was reviewed by TikTok prior to go-live, we identified that the internal controls to ensure its operating effectiveness could be strengthened. Specifically, to periodically verify whether the user interface is configured to enforce traders to provide the mandatory information (e.g., through mandatory fields) under applicable Union law, before allowing them to offer products or services on TikTok Shop.

Furthermore, TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of General IT Controls (GITCs) concerning the systems that support the functionalities and associated controls in scope. Additional substantive procedures were performed. We determined that TikTok mitigated the risks associated with this observation to a sufficient level.

These observations do not signify a risk of a material misstatement at the obligation level.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements.
2. Identified that TikTok's controls, under the following control objectives, were partially sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that TikTok has made best efforts to assess whether traders have provided the information referred to in Articles 31(1) and (2) prior to being allowed to offer their products or services on the platform are made;
 - Controls provide reasonable assurance that after allowing the trader to offer products or services on the online platform, reasonable efforts to systematically check in any official, freely accessible and machine-readable online database or online interface whether the products or services offered have been identified as illegal are made; and
 - Controls provide reasonable assurance that after allowing the trader to offer products or services on the online platform, reasonable efforts to randomly check in any official, freely accessible and machine-readable online database or online interface whether the products or services offered have been identified as illegal are made.
3. Due to the observations of point (2), we have performed both control test procedures for the control objectives above and additional substantive procedures (see point (5)).
4. Tested the processes and controls supporting the control objectives above and identified these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners and were informed that TikTok makes best efforts to assess whether traders have provided the information referred to in articles 31(1) and 31(2) prior to allowing them to offer their products or services on TikTok Shop; mandatory fields are configured that require a trader to populate product information before the product is listed on the TikTok shop platform; also, we were informed that TikTok makes use of the EU safety gate database to assess products or services that have been identified as unsafe and/or illegal;
 - inspected the design of the processes and help pages related to the collection of information on products, signs identifying the trader, and information concerning the labelling and marking in compliance with applicable union law on product safety and product compliance; and identified that traders can provide this information by uploading images or documents in TikTok Shop;
 - inspected, through one instance, that TikTok made reasonable efforts to randomly check the product recall information from the EU Safety Gate database on a weekly basis; in case any illegal products are identified, the TikTok team updates the status to 'recall'; and
 - inspected, through a sample of weekly reviews including a reperformance performed, that no products or services offered have been identified as illegal in the Evaluation Period.
5. TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of GITC supporting the underlying systems that enable the functionalities and the associated controls tested, specifically those related to change management and identity access management.
6. To mitigate the observation above, we performed substantive procedures to assess the changes to the code configuration in the Evaluation Period and identified that these changes did not impact the operating effectiveness of the functionalities and the associated controls in scope.
7. Through additional substantive procedures, we determined that the web crawler did work effectively during the Evaluation Period. As part of these substantive procedures, we have:
 - inspected, through one instance and by reviewing the code configuration, the mandatory fields required to list a product on TikTok Shop and determined that, where mandatory fields were not populated, an error message was shown and traders could not complete their product listing; and
 - inspected, through a sample of product listings, that the mandatory fields were populated prior to the products going live on TikTok Shop; by performing the above procedures we confirmed that TikTok made best efforts to assess whether traders have provided the information referred to in Articles 31(1) and 31(2) prior to allowing them to offer their products or services on TikTok Shop.

Changes to the audit procedures and/or systems and functionalities during the audit:

Additional substantive procedures were performed to mitigate the observation under point (2) to a sufficient level.

<p>Recommendations on specific measures:</p> <p>We recommend TikTok strengthen its internal controls, including (if appropriate) GITC, to ensure that processes and controls operate effectively to meet the Specified Requirements throughout the Evaluation Period.</p>	<p>Recommended timeframe to implement specific measures:</p> <p>1 September 2025 to 30 June 2026</p>
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<p>Obligation: 32(1) and 32(2)</p>	<p>Specified Requirements</p> <p>Audit Criteria:</p> <p>Processes and controls are appropriately designed and they operate effectively to inform – when TikTok becomes aware, irrespective of the means used, that an illegal product or service has been offered by a trader to consumers located in the Union through TikTok Shop in the six months preceding the moment that TikTok Shop became aware of the illegality, insofar as it has their contact details – consumers who purchased the illegal product or service through TikTok Shop of the following:</p> <ul style="list-style-type: none"> a) The fact that the product or service is illegal. b) The identity of the trader. c) Any relevant means of redress. <p>Where, in the situation referred to above, TikTok does not have the contact details of all consumers concerned, it shall make publicly available and easily accessible on its online interface the information concerning the illegal product or service, the identity of the trader and any relevant means to redress.</p> <p>Benchmark(s) used as provided by TikTok:</p> <ul style="list-style-type: none"> - ‘Becomes aware’: Obtaining actual knowledge of the fact that an illegal product or service has been offered to consumers on TikTok Shop, as a result of: <ul style="list-style-type: none"> a) an assessment by TikTok Shop of a sufficiently substantiated notice or order from a user, trusted flagger, or competent authority; b) a court order/notice from a competent authority; and/or c) identification of an illegal product in the Safety Gate or Rapid Alert System for Food and Feed pursuant to article 31 (3) DSA. - ‘Relevant means of redress’: <ul style="list-style-type: none"> a) contact the trader for more information or to submit a complaint; or b) relevant legal rights under the laws of the country of residence of the buyer. 	<p><i>For the procedures in which we relied on controls:</i></p> <p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p> <p><i>For the substantive procedures:</i></p> <p>Deviations over 5% that do not meet the Specified Requirements.</p>
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Conclusion:

Positive with comments – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects. *

** since an email address is always required at product check-out in TikTok Shop, and TikTok has confirmed that an Article 32(2) scenario did not occur during the Evaluation Period, we conclude that TikTok had mechanisms in place such that Article 32(2) did not arise. As such, we only assessed the design, and we did not perform any test procedures on the implementation and operating effectiveness for Article 32(2).*

Reason(s) for the conclusion:

TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of General IT Controls (GITCs) concerning the systems that support the functionalities and associated controls in scope. Additional substantive procedures were performed. We determined that TikTok mitigated the risks associated with this observation to a sufficient level.

This observation, therefore, does not signify a risk of material misstatement at the obligation level.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.
2. Identified that TikTok’s controls, under the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that when TikTok – as a provider of an online platform allowing consumers to conclude distance contracts with traders – becomes aware, irrespective of the means used, that an illegal product or service has been offered by a trader to consumers located in the Union through its services, it shall inform, insofar as it has their contact details, consumers who purchased the illegal product or service through its services of points (a) to (c) of the Specified Requirements.
3. Tested the processes and controls supporting the control objective above and identified that, except for the observations identified as described under ‘Reason(s) for the conclusion’, that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements and identified that TikTok always has the contact details of the consumer as a TikTok Shop user account is required to buy products on TikTok Shop; this means that TikTok always has the email and/or telephone number of the consumer; TikTok informs users by means of an email or text message (i.e., when a user created their TikTok user account with their phone number), and a banner on the online interface of TikTok Shop when the consumer accesses platform for the first time after the notification has been issued;
 - inspected, through one instance and by assessing the code configuration underlaying the functionality, that the system enforces a buyer to include their email as a mandatory field at product check-out; in case of product recalls, TikTok uses this email address to notify the buyer on the purchase of an illegal product;
 - inspected a sample of cases where TikTok became aware of an illegal product that has been offered and confirmed that TikTok informed the user. Furthermore, we determined that the notification included the information in points (a) to (c) of the Specified Requirements;
 - inspected the annual review of the standardized message sent to buyers who purchased an illegal product and noted that this annual review has been performed during the period under audit;
 - reviewed the test environment and observed that TikTok has a mechanism and control in place to issue public notices; however, since an email address is always required at product check-out in TikTok Shop, and TikTok has confirmed that an Article 32(2) scenario did not occur during the Evaluation Period, we conclude that TikTok had mechanisms in place such that Article 32(2) did not arise.
4. TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of GITC supporting the underlying systems that enable the functionalities and the associated controls tested, specifically those related to change management and identity access management.
5. To mitigate the observation above, we performed substantive procedures to assess the changes to the code configuration in the Evaluation Period and identified that these changes did not impact the operating effectiveness of the functionalities and the associated controls in scope.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Recommendations on specific measures:

We recommend TikTok to confirm and present the effectiveness of its General IT Controls (GITCs). These controls should be in place and functioning reliably across the Evaluation Period to support the operating effectiveness of underlying systems, functionalities, and automated controls.

Recommended timeframe to implement specific measures:

From 1 September 2025 to 30 June 2026

Section 5 – Additional obligations for providers of Very Large Online Platforms and of Very Large Online Search Engines to manage systemic risks

Obligation: 34(1)	Specified Requirements Audit Criteria: Processes and controls are appropriately designed and they operate effectively in order to diligently identify, analyze, and assess any systemic risks in the Union stemming from the design or functioning of the Platform and its related systems, including algorithmic systems, or from the use made of the Platform. The risk assessments should be carried out by the date of application referred to in Article 33(6), second subparagraph, and at least once every year thereafter, and in any event prior to deploying functionalities that are likely to have a critical impact on the risks identified pursuant to this Article. This risk assessment shall be specific to its services and proportionate to the systemic risks, taking into consideration their severity and probability, and shall include the following systemic risks: <ol style="list-style-type: none"> a) the dissemination of illegal content through its services; b) any actual or foreseeable negative effects for the exercise of fundamental rights; c) any actual or foreseeable negative effects on civic discourse and electoral processes, and public security; d) any actual or foreseeable negative effects in relation to gender-based violence, the protection of public health and minors and serious negative consequences to the person's physical and mental well-being. Benchmark(s) used as provided by TikTok: <ul style="list-style-type: none"> - <i>'Critical impact'</i>: likely to have a highly significant and adverse effect, such as to giving rise to a significant change in risk profile. 	Materiality threshold: N/A
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Conclusion:

Unable to audit – Disclaimer of opinion.

Explanation of the circumstances and the reasons why this obligation could not be audited:

1. The Commission initiated formal proceedings against TikTok on 19 February 2024 and on 17 December 2024 to assess potential noncompliance with Article 34(1) of the Digital Services Act. These proceedings suggest that the measures implemented by TikTok may not fully align with the Specified Requirements outlined in Article 34(1).
2. Information regarding the European Commissions' open proceedings against TikTok remain confidential to the European Commission. As a result, we have not been able to obtain all of the relevant information associated with the proceedings, including the European Commissions' criteria, reasons, and evidence for initiating the proceedings.
3. As a result, there is a circumstance beyond the control of the audited provider that we cannot obtain all documentation and understanding considered necessary to identify all risks which could impact TikTok's ability to comply with the Specified Requirements, in all material respects, and to adequately design the nature, timing and extent and performance of our procedures to assess compliance with Article 34(1).

Obligation: 34(2)	Specified Requirements Audit Criteria: Processes and controls are appropriately designed and they operate effectively to ensure that TikTok shall take into account,	Materiality threshold: N/A
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<p>in particular, whether and how the following factors influence any of the systemic risks referred to in Article 34(1):</p> <ul style="list-style-type: none"> a) the design of its recommender systems and any other relevant algorithmic system; b) its content moderation systems; c) the applicable terms and conditions and their enforcement; d) systems for selecting and presenting advertisements; e) data-related practices of the provider. <p>The assessments shall also analyze whether and how the risks pursuant to Article 34(1) are influenced by intentional manipulation of the Platform, including by inauthentic use or automated exploitation of the Platform, as well as the amplification and potentially rapid and wide dissemination of illegal content and of information that is incompatible with TikTok's terms and conditions.</p> <p>Moreover, the assessment shall take into account specific regional or linguistic aspects, including those specific to a Member State.</p>	
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Conclusion:

Unable to audit – Disclaimer of opinion.

Explanation of the circumstances and the reasons why this obligation could not be audited:

1. The Commission initiated formal proceedings against TikTok on 19 February 2024 and on 17 December 2024 to assess potential noncompliance with Article 34(2) of the Digital Services Act. These proceedings suggest that the measures implemented by TikTok may not fully align with the Specified Requirements outlined in Article 34(2).
2. Information regarding the European Commissions' open proceedings against TikTok remain confidential to the European Commission. As a result, we have not been able to obtain all of the relevant information associated with the proceedings, including the European Commissions' criteria, reasons, and evidence for initiating the proceedings.
3. As a result, there is a circumstance beyond the control of the audited provider that we cannot obtain all documentation and understanding considered necessary to identify all risks which could impact TikTok's ability to comply with the Specified Requirements, in all material respects, and to adequately design the nature, timing and extent and performance of our procedures to assess compliance with Article 34(2).

<p>Obligation: 34(3)</p>	<p>Specified Requirements <i>Audit Criteria:</i> Processes and controls are appropriately designed and they operate effectively in order to preserve the supporting documents of the risk assessments for at least three years after the performance of risk assessments, and shall, upon request, be communicated to the Commission and to the Digital Services Coordinator of establishment.</p>	<p>Materiality threshold: Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>
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Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.

2. Identified that TikTok’s controls, supporting the following control objectives, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that the supporting documents of the risk assessments are preserved for at least three years after the performance of risk assessments.
 - Controls provide reasonable assurance that the supporting documents of the risk assessments are communicated to the Commission and to the Digital Services Coordinator of establishment upon request.
3. Tested the processes and controls supporting the control objectives above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with control owners and we were informed that supporting documents are manually tracked via a documentation tracker in which links to the documents are included, and that TikTok evaluates whether the supporting documents are available and accessible by means of a periodic review; we were also informed that TikTok responded to any RFI request during the Evaluation Period that related to supporting documents;
 - inspected the risk assessment report dated 28 August 2024 (updated 2 October 2024) and identified that supporting documents were stored during the Evaluation Period and were documented in the documentation tracker;
 - inspected TikTok’s evaluation which was based on a random selection of documents in the documentation tracker and ascertained that documents are stored for a period of three years; and
 - inspected communication between TikTok and the Commission and identified that TikTok provided a timely response to the Commission by providing the supporting documents of the systemic risk assessment.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation: 35(1)	Specified Requirements Audit Criteria: Processes and controls are appropriately designed and they operate effectively to ensure that TikTok shall put in place reasonable, proportionate, and effective measures, tailored to the specific systemic risks identified pursuant to Article 34, with particular consideration to the impacts of such measures on fundamental rights. Such measures may include, where applicable, points a) to k) listed in the Act, Article 35(1).	Materiality threshold: N/A
Conclusion: Unable to audit – Disclaimer of opinion.		
Explanation of the circumstances and the reasons why this obligation could not be audited: <ol style="list-style-type: none"> 1. The Commission initiated formal proceedings against TikTok on 19 February 2024 and on 17 December 2024 to assess potential noncompliance with Article 35(1) of the Digital Services Act. These proceedings suggest that the measures implemented by TikTok may not fully align with the Specified Requirements outlined in Article 35(1). 2. Information regarding the European Commissions' open proceedings against TikTok remain confidential to the European Commission. As a result, we have not been able to obtain all of the relevant information associated with the proceedings, including the European Commissions' criteria, reasons, and evidence for initiating the proceedings. 3. As a result, there is a circumstance beyond the control of the audited provider that we cannot obtain all documentation and understanding considered necessary to identify all risks which could impact TikTok’s ability to comply with the Specified Requirements, in all material respects, and to adequately design the nature, timing and extent and performance of our procedures to assess compliance with Article 35(1). 		

Obligation: 36(1)	Specified Requirements Audit Criteria: Processes and controls are appropriately designed and they operate effectively to ensure that TikTok takes one of more of the following actions, if a crisis occurs resulting in the Commission adopting a decision requiring TikTok to take such action(s): <ol style="list-style-type: none"> a) assess whether, and if so, to what extent and how, the functioning and use of its services significantly contributes to a serious threat as referred to in Article 36(2), or are likely to do so; b) identify and apply specific, effective, and proportionate measures, such as any of those provided for in Article 35(1) or Article 48(2), to prevent, eliminate or limit any such contribution to the serious threat identified pursuant to point (a) of this paragraph; c) report to the Commission by a certain date or at regular intervals specified in the decision, on the assessments referred to in point (a), on the precise content, implementation and qualitative and quantitative impact of the specific measures taken pursuant to point (b) and on any other issue related to those assessments or those measures, as specified in the decision. <p style="margin-top: 10px;"><i>When identifying and applying measures pursuant to point (b) of this paragraph, TikTok shall take due account of the gravity of the serious threat referred to in Article 36(2), of the urgency of the measures and of the actual or potential implications for the rights and legitimate interests of all parties concerned, including the possible failure of the measures to respect the fundamental rights enshrined in the Charter.</i></p>	Materiality threshold: Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
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Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects. *

** Since there were no occurrences during the Evaluation Period, we only assessed the design, and we did not perform any test procedures on the implementation and operating effectiveness.*

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.
2. Identified that TikTok’s controls, supporting the following control objectives, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that crisis management protocols are regularly evaluated to ensure they are fit for purpose and establish effective internal procedures for risk management.
 - Controls provide reasonable assurance that potential crisis scenarios are diligently assessed, and decisions are validated to ensure the appropriate decision is made on whether to engage internal crisis protocols.
 - Controls provide reasonable assurance that all personnel involved in operation of the internal crisis management protocols have completed appropriate training to carry out their respective responsibilities under crisis conditions.
 - Controls provide reasonable assurance that TikTok’s crisis management plan is adequately designed and that it is operating effectively to enable a timely and coordinated response.
 - Controls provide reasonable assurance that appropriate oversight and challenge of crisis management decisions enables timely adjustments to strategy where necessary.

- Controls provide reasonable assurance that information reported to applicable regulators about crisis management is accurate, complete, and transparently reflects the organization's risk management analysis and activities.
 - Controls provide reasonable assurance that an assessment process is followed for managing and de-escalating crises, preventing premature or delayed responses that could have a negative impact or could prolong the crisis.
3. Tested the processes and controls supporting the control objectives above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
- inquired with the control owners about the crisis management protocol and we were informed that procedures are in place, including clearly defined roles and responsibilities for TikTok personnel involved in crisis responses;
 - inquired with the control owner and we were informed that TikTok did not receive any crisis response decision by the Commission. As a result, no instances of non-compliance with this obligation were identified during the audit period;
 - inquired with the control owners and we were informed that crisis management protocol training is included as part of the onboarding program for new joiners;
 - inquired with the control owners and we were informed that crisis simulation exercises are conducted on a bi-annual basis;
 - inquired with the control owner and we were informed that, prior to submitting a Crisis Order to the Commission, the Legal European Regulatory Investigations Team ensures that the Crisis Risk Management Report is reviewed, dated, and signed off by both the Crisis Commander and the Rapid Response Leadership. However, no crisis occurred during the Evaluation Period;
 - inquired with the control owner and we were informed that, during a crisis, the Crisis Commander assesses developments and metrics to determine whether the crisis has been contained. Once all reported incidents or developments have reached a containment point, the Rapid Response Leadership signs off on the de-escalation of the crisis;
 - inspected the crisis management protocol to confirm that the relevant reviews were conducted during the Evaluation Period;
 - inspected the crisis simulation reports and associated documentation of learnings, and confirmed that bi-annual crisis simulation exercises were conducted during the Evaluation Period; and
 - inspected the records for bi-annual crisis-specific training and noted that training was conducted only for the second half of the Evaluation Period. We assessed the impact of not conducting this training in the first half and deemed it immaterial in relation to meeting the Specified Requirements.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation: 37(1)	Specified Requirements Audit Criteria: Processes and controls are appropriately designed and they operate effectively to ensure that, at TikTok's own expense and at least once a year, an independent audit is performed to assess compliance with the following: <ul style="list-style-type: none"> a) the obligations set out in Chapter III of the Act; and b) any commitments undertaken pursuant to the codes of conduct referred to in Articles 45 and 46 and the crisis protocols referred to in Article 48 of the Act. 	Materiality threshold: Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
Conclusion: Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.		

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.
2. Identified that TikTok’s controls, supporting the following control objectives, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that independent auditors are engaged to assess compliance with the obligations set out in Article 37(1), points (a) and (b).
 - Controls provide reasonable assurance that the independent audit covers the obligations set out in Chapter III of the Act.
 - Controls provide reasonable assurance that the independent audit covers 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 Act.
3. Tested the processes and controls supporting the control objectives above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners and we were informed that TikTok contracted KPMG to perform an independent audit for the Evaluation Period;
 - inspected the three-year contract between TikTok and KPMG Advisory N.V. (KPMG), and determined that an independent auditor was appointed to conduct the DSA Audit for the Evaluation Period;
 - inspected the contract and determined that the agreed scope contains:
 - the obligations set out in Chapter III of the Act;
 - the codes of conduct referred to in Articles 45 and 46 and the crisis protocols referred to in Article 48 of the Act;
 - determined that the independent auditor issued a DSA Audit Assurance Report for the previous Evaluation Period, dated 9 September 2024, as per the contract and included audit procedures and conclusions for the obligations set out in Chapter III of the Act.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

<p>Obligation: 37(2)</p>	<p>Specified Requirements <i>Audit Criteria:</i> Processes and controls are appropriately designed and they operate effectively to ensure TikTok shall afford KPMG the cooperation and assistance necessary to enable KPMG to conduct those audits in an effective, efficient, and timely manner, including giving KPMG access to all relevant data and premises and answering oral or written questions. TikTok shall refrain from hampering, unduly influencing or undermining the performance of the audit.</p>	<p>Materiality threshold: Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>
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Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.
2. Identified that TikTok’s controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that TikTok cooperates and assists KPMG in conducting the DSA audit in an effective, efficient, and timely manner, including giving KPMG access to all relevant data and premises and answering oral or written questions. TikTok shall refrain from hampering, unduly influencing or undermining the performance of the audit.
3. Tested the processes and controls supporting the control objective above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners and we were informed that TikTok will cooperate and assist KPMG to ensure that KPMG can perform the audit in an effective, efficient, and timely manner;
 - inspected the three-year contract between TikTok and KPMG Advisory N.V. (KPMG) and determined that TikTok confirmed that it would not hamper, unduly influence, or undermine the performance of the audit;
 - inspected the contract and determined that TikTok confirmed it will provide KPMG access to all relevant data and premises and answer oral or written questions; and
 - observed, as the independent auditor, that TikTok has cooperated and assisted KPMG in performing the audit.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

<p>Obligation: 37(3)</p>	<p>Specified Requirements <i>Audit Criteria:</i> Processes and controls are appropriately designed and they operate effectively to ensure that the audit shall be performed by an organization that:</p> <ol style="list-style-type: none"> a) is independent from, and does not have any conflicts of interest with TikTok and any legal person connected to TikTok, and in particular: <ol style="list-style-type: none"> i. has not provided non-audit services related to the matters audited to TikTok and to any legal person connected to TikTok in the twelve-month period before the beginning of the audit and have committed to not providing them with such services in the twelve-month period after the completion of the audit; ii. has not provided DSA auditing services to TikTok and any legal person connected to TikTok during a period longer than ten consecutive years; iii. is not performing the audit in return for fees which are contingent on the result of the audit; iv. has proven expertise in the area of risk management, technical competence, and capabilities; and b) has proven objectivity and professional ethics, based in particular on adherence to codes of practice or appropriate standards. 	<p>Materiality threshold: Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>
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Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.
2. Identified that TikTok's controls, supporting the following control objectives, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that organizations performing audits shall do so in line with the requirements set out in 37(3), points (a), (b) and (c).
 - Controls provide reasonable assurance that the provider ensures the engaged auditor is independent and free of conflicts of interest with the provider or any legal person connected to the provider.
 - Controls provide reasonable assurance that the provider ensures the independent auditor has not provided non-audit services related to the matters audited to the provider or any legal person connected to it in the twelve-month period before the beginning of the audit and has committed to not providing such services in the twelve-month period after the completion of the audit.
 - Controls provide reasonable assurance that the auditor has not provided DSA audit services to the provider, or any legal person connected to it for a period longer than ten consecutive years.
 - Controls provide reasonable assurance that the provider ensures the fees charged for the audit will not be contingent on the result of the audit.
 - Controls provide reasonable assurance that the provider ensures the engaged auditor has proven expertise in the areas of risk management, technical competence, and capabilities.
 - Controls provide reasonable assurance that the provider ensures the engaged auditor has proven objectivity and professional ethics, in line with the codes of practice or appropriate standards.
3. Tested the processes and controls supporting the control objectives above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners and we were informed that TikTok has contracted KPMG as its independent auditor with proven expertise and proven objectivity and professional ethics. Moreover, we were informed that TikTok has controls in place to ensure that KPMG remains independent;
 - inspected the contract between TikTok and KPMG Advisory N.V. (KPMG), specifically the independence paragraph, and determined that KPMG has not provided non-audit services related to the matters audited to the provider or any legal person connected to it in the twelve-month period before the beginning of the audit and has committed to not providing such services in the twelve-month period after the completion of the audit;
 - inspected the contract, specifically the independence paragraph, and determined that KPMG has specific processes and systems in place to ensure that it will remain independent during the performance of the assurance engagement in the Evaluation Period;
 - inspected documentation concerning periodic reviews by TikTok on whether KPMG is independent from TikTok for performing the audit in the Evaluation Period;
 - inspected the contract and determined that TikTok has confirmed that the fees charged for an audit are not contingent on the result of the audit, concluded that the engaged auditor has proven expertise in the area of risk management, technical competence and capabilities, and that the Compliance function engaged an auditor with proven objectivity and professional ethics, in line with the appropriate standards; and
 - inspected documentation concerning the review of professional ethics for the auditor appointment, outlining that the auditor shall adhere to the Code of Ethics of NOREA, including the independence rules for assurance engagements (EISBA) and the obligations in Article 37(3) of the DSA, aligning with senior management and the Board of Managers (management body) on the choice of auditor.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation: 37(4)	Specified Requirements Audit Criteria: Processes and controls are appropriately designed and they operate effectively to ensure that the organization performing the audit establishes an audit report for each audit. That report shall be substantiated, in writing, and shall include at least the following: <ol style="list-style-type: none"> a) the name, address, and the point of contact of TikTok subject to the audit and the period covered; b) the name and address of the organization or organizations performing the audit; c) a declaration of interests; d) a description of the specific elements audited, and the methodology applied; e) a description and a summary of the main findings drawn from the audit; f) a list of the third parties consulted as part of the audit; g) an audit opinion on whether TikTok complied with the obligations and with the commitments referred to in Article 37(1), namely 'positive', 'positive with comments' or 'negative'; h) where the audit opinion is not 'positive', operational recommendations on specific measures to achieve compliance and the recommended timeframe to achieve compliance. 	Materiality threshold: Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
Conclusion: Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.		
Audit procedures, results and information relied upon: <ol style="list-style-type: none"> 1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements. 2. Identified that TikTok's controls, supporting the following control objectives, were sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> • Controls provide reasonable assurance that a written audit report is established. The audit report shall include at least the information described in Article 37(4), points (a) to (h). • Controls provide reasonable assurance that the audit report with an audit opinion other than 'positive' shall describe the operational recommendations on specific measures to achieve compliance and the recommended timeframe to achieve compliance. 3. Tested the processes and controls supporting the control objectives above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have: <ul style="list-style-type: none"> • inquired with control owners and we were informed that TikTok performs an internal review of the audit report to ascertain that the points (a) to (h) set out in Audit Criteria are included; • inspected the contract between TikTok and KPMG and determined that KPMG is obliged to provide an audit report containing the requirements set out in Article 37(4), points (a) to (h); and • inspected the annual review documentation completed by the Compliance team and the final DSA Audit Assurance Report, which was submitted by KPMG on 9 September 2024, and determined that points (a) to (h) were included. 		
Changes to the audit procedures and/or systems and functionalities during the audit: N/A		

Obligation: 37(5)	Specified Requirements Audit Criteria: Processes and controls are appropriately designed and they operate effectively to ensure that, where the auditor was unable to audit certain specific elements or to express an audit opinion based on its investigation, the auditor report includes an explanation of the circumstances and the reasons why those elements could not be audited.	Materiality threshold: Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
<p>Conclusion: Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.</p> <p>Audit procedures, results and information relied upon:</p> <ol style="list-style-type: none"> 1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements. 2. Identified that TikTok’s controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> • Controls provide reasonable assurance that, where the organization performing the audit was unable to audit certain specific elements or to express an audit opinion based on its investigations, the audit report includes an explanation of the circumstances and the reasons why those elements could not be audited. 3. Tested the processes and controls supporting the control objective above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have: <ul style="list-style-type: none"> • inquired with control owners and we were informed that TikTok performs an internal review of the audit report to ascertain that, where KPMG was unable to audit certain specific elements or to express an audit opinion based on its investigations, the audit report includes an explanation of the circumstances and the reasons why those elements could not be audited; and • inspected the annual review documentation completed by the Compliance Team and the final DSA Audit Assurance Report, which was submitted by KPMG on 9 September 2024, and determined that for specific Specified Requirements, the report included an explanation of the circumstances and the reasons why specific elements could not be audited. <p>Changes to the audit procedures and/or systems and functionalities during the audit: N/A</p>		

Obligation: 37(6)	Specified Requirements Audit Criteria: Processes and controls are appropriately designed and they operate effectively to ensure that after receiving a nonpositive audit report with operational recommendations, TikTok implements an implementation report setting out those measures within one month. In case operational recommendations are not taken into account, TikTok shall justify in the Audit Implementation report the reasons for not doing so and set out any alternative measures that it has taken to address any instances of noncompliance identified. The report shall be prepared in accordance with Article 37(6) of the Act and Article 6(2) and the report template format in Annex II of the Commission Delegated Regulation (EU).	Materiality threshold: Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
<p>Conclusion:</p>		

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.
2. Identified that TikTok’s controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that if operational recommendations are received in the audit report (i.e., TikTok receives an audit report that is not positive), an Audit Implementation report, setting out the necessary measures to implement the recommendations, will be adopted within one month, or the reasons for not doing so will be justified and any alternative measures to address any instances of noncompliance will be identified.
3. Tested the processes and controls supporting the control objective above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with control owners and we were informed that an implementation report was drafted in accordance with Article 37(6) of the Act and Article 6(2) and the report template format in Annex II of the Commission Delegated Regulation (EU); we were also informed that the report was shared in a timely manner with the European Commission and Digital Services Coordinator of Ireland (i.e., Coimisiún na Meán);
 - inspected the documentation and determined that the implementation report was issued on 30 September 2024, within one month after the issuance of the audit report, setting out appropriate actions or justifications for any articles that received nonpositive conclusions;
 - inspected the Board Resolution dated 30th September 2024, and determined that the Board of Directors performed a review of the implementation report prior to sharing it with the European Commission and Digital Services Coordinator of Ireland (i.e., Coimisiún na Meán), and publishing it in the online interface of TikTok; the review included a verification to assess whether the implementation report was in accordance with Article 37(6) of the Act and Article 6(2) and the report template format in Annex II of the Commission Delegated Regulation (EU); and
 - inspected that TikTok issued the implementation report to both the European Commission and Digital Services Coordinator of Ireland (i.e., Coimisiún na Meán) on 04 October 2024, within one month of receiving the final recommendations, as required by 37(6) of the DSA.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation: 38(1)	Specified Requirements: Audit criteria: TikTok’s systems are appropriately designed and operate effectively to ensure that TikTok provides at least one option for each of their recommender systems which is not based on profiling as defined in Article 4, point (4), of Regulation (EU) 2016/679. Benchmark(s) used as provided by TikTok: - ‘Profiling’: Declared Age, Location (country/city), Language (from user’s device settings), Device (excluding device price) do not fall within the Article 4(4) GDPR definition of “profiling”, as they are either data points provided by the user, data points automatically collected from the user’s device, or do not allow TikTok to “evaluate personal aspects related to a natural person”.	Materiality threshold: <i>For the procedures in which we relied on controls:</i> Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements. <i>For the substantive procedures:</i> Deviations over 5% that do not meet the Specified Requirements.
Conclusion:		



Positive with comments – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

We concluded that certain General IT Controls (GITCs) supporting the operating effectiveness of relevant automated functionalities required to meet the Specified Requirements were only partially sufficient and appropriate to confirm operating effectiveness throughout the Evaluation Period.

To address this, we performed additional substantive procedures to mitigate the associated risks to an acceptable level. Consequently, this observation does not signify a risk of material misstatement at the obligation level.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls in place to meet the Specified Requirements.
2. Identified that TikTok’s controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that TikTok provides at least one option for users to select for each of their recommender systems that are not based on profiling.
3. Tested the controls under the control objective above and identified that these were partially suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our test procedures, we have:
 - reviewed TikTok’s risk assessment and determined that the For You Feed (FYF) was the most material feature during the Evaluation Period, while other recommender systems were considered immaterial for audit purposes. Accordingly, we consider the FYF to be the recommender system in scope for our audit procedures;
 - inquired with the control owners and were informed that TikTok offers recipients of the service an option to turn off their personalized feed; TikTok then stops tailoring content based on interests and activity, and instead recipients see more general content where the FYF becomes a ‘Popular’ feed, displaying widely viewed videos from the region and beyond; also, we were informed that a help center article is available that provides information to recipients about the option to turn off their personalized feed;
 - inspected the standard operating procedure (SOP) followed by TikTok to assess whether the help center article on “managing personalization” requires updates based on changes to the ‘For You Feed’ or underlying technology such as recommender systems;
 - inspected, through a sample of instances, that the SOP was followed and that TikTok updated the ‘managing personalization’ article on the help center accordingly;
 - inspected, through one instance and by assessing the code configuration, that recipients of the service can opt out of profiling by turning off their personalized feed; and
 - inspected, through one instance and by assessing the code configuration, that activating the non-personalized toggle initiates a feed refresh process, which transitions the user experience to display non-personalized content only.
4. Tested relevant GITCs, specifically change management controls and identity access management controls, and determined that the relevant IT systems and functionalities supporting the (automated) controls were partially implemented and operating effectively throughout the Evaluation Period.
5. As a result of the controls being only partially sufficient and appropriate to meet the specified requirements, we performed additional substantive procedures, specifically for identify access management controls, and identified that only authorized users had access to the relevant systems in scope.

Changes to the audit procedures and/or systems and functionalities during the audit:

Additional substantive procedures were performed to mitigate the observations under point (4) to a sufficient level.

Recommendations on specific measures:

We recommend TikTok strengthen its GITCs, to ensure that (automated) processes and controls operate effectively to meet the Specified Requirements throughout the Evaluation Period.

Recommended timeframe to implement specific measures:

	1 September 2025 to 30 June 2026
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Obligation: 39(1)	<p>Specified Requirements</p> <p>Audit Criteria:</p> <p>Processes and controls are appropriately designed and they operate effectively to ensure that TikTok shall compile and make publicly available in a specific section of its online interface, through a searchable and reliable tool that allows multicriteria queries and through application programming interfaces, a repository containing the information referred to in 39(2), for the entire period during which it presents an advertisement and until one year after the advertisement was presented for the last time in its online interfaces.</p> <p>TikTok shall ensure that the repository does not contain any personal data of the recipients of the service to whom the advertisement was or could have been presented and shall make reasonable efforts to ensure that the information is accurate and complete.</p>	Materiality threshold: N/A
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Conclusion:

Unable to audit – Disclaimer of opinion.

Explanation of the circumstances and the reasons why this obligation could not be audited:

1. The Commission has opened formal proceedings against TikTok as of 19 February 2024, to assess potential noncompliance with Article 39(1) of the Digital Services Act. These proceedings by the Commission indicate that measures put in place by TikTok may not be compliant with the Specified Requirements of Article 39(1).
2. In addition, on 15 May 2025, the Commission has informed TikTok of its preliminary view that the company does not fulfil an obligation in the Digital Services Act (DSA), Article 39(1), for publishing an advertisement repository. Specifically, the Commission has found that TikTok does not provide the necessary information about the content of the advertisements, the users targeted by the ads, and who paid for the advertisements. TikTok now has the possibility to exercise its rights of defense by examining the documents in the Commission's investigation file and by replying in writing to the Commission's preliminary findings.
3. Information regarding the European Commissions' open proceedings and the Commission's preliminary view against TikTok remain confidential to the European Commission. As a result, we have not been able to obtain all of the relevant information associated with the proceedings, including the European Commissions' criteria, reasons, and evidence for initiating the proceedings.
4. As a result, there is a circumstance beyond the control of the audited provider that we cannot obtain all documentation and understanding considered necessary to identify all risks which could impact TikTok's ability to comply with the Specified Requirements, in all material respects, and to adequately design the nature, timing and extent and performance of our procedures to assess compliance with Article 39(1).

Observations identified during the audit period:

1. TikTok informed us that the 'Photo Mode' media type for Branded Content and Brand Organic (BC/BO) was not supported in the Commercial Content Library (CCL). We noted that TikTok remediated this issue on 24 June 2025.
2. Based on the information provided by TikTok, we noted that they were unable to provide sufficient and appropriate evidence to demonstrate the operating effectiveness of monitoring controls over data ingestion interfaces for advertisement data into the CCL. Consequently, we could not obtain sufficient assurance to confirm the completeness and accuracy of the population of advertisements within the CCL.

Obligation: 39(2)	<p>Specified Requirements</p> <p>Audit Criteria:</p>	Materiality threshold: Internal controls and processes are not
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	<p>Processes and controls are appropriately designed and they operate effectively to ensure that the advertisement repository includes at least the following information:</p> <ul style="list-style-type: none"> a) the content of the advertisement, including the name of the product, service or brand and the Subject Matter of the advertisement; b) the natural or legal person on whose behalf the advertisement is presented; c) the natural or legal person who paid for the advertisement, if that person is different from the person referred to in point (b); d) the period during which the advertisement was presented; e) whether the advertisement was intended to be presented specifically to one or more particular groups of recipients of the service and, if so, the main parameters used for that purpose including, where applicable, the main parameters used to exclude one or more of such particular groups; f) the commercial communications published on TikTok pursuant to Article 26(2); g) the total number of recipients of the service reached and, where applicable, aggregated numbers broken down by Member State for the group or groups of recipients that the advertisement specifically targeted. 	<p>sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p> <p><i>For the substantive procedures:</i></p> <p>Deviations of which the cases do not meet the Specified Requirements, specifically cases in which the advertisement repository did not accurately or completely include the information of points (a) to (g) throughout the Evaluation Period.</p>
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Conclusion:

Positive with comments – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

We identified that TikTok’s approach to meeting points (a) and (g) of the Specified Requirements partly contradicts KPMG’s interpretation:

- a) a description of the subject matter of the advertisement is missing; TikTok provides the content of the advertisement, which includes the subject matter; and
- g) Where applicable, figures by the specific groups of recipients targeted by the advertisement are not provided; TikTok includes aggregate numbers broken down by Member State.

Moreover, TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of General IT Controls (GITCs) concerning the systems that support the functionalities and associated controls in scope. Additional substantive procedures were performed. We determined that TikTok mitigated the risks associated with this observation to a sufficient level.

These observations do not signify a risk of material misstatement at the obligation level.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.
2. Identified that TikTok’s controls, supporting the following control objective, are partially sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that the Commercial Content Library (CCL) includes at least the information outlined in Article 39(2).
3. Identified that TikTok’s controls, supporting the control objective listed above, are only partially sufficient and appropriate to meet the Specified Requirements. We therefore performed substantive procedures. As part of these procedures, we:
 - inquired with the control owners about the information in the CCL; and
 - inspected the design of the CCL as well as configuration settings, and identified that, except for the observations identified as described under ‘Reason(s) for the conclusion’, the advertisement includes accurate information in line with points (a) to (g) of the Specified Requirements.
4. TikTok did not provide evidence demonstrating the design, implementation, and operating effectiveness of GITC supporting the underlying systems that enable the functionalities and the associated controls tested, specifically those related to change management and identity access management.

5. To mitigate the observation above, we performed substantive procedures to assess the changes to the code configuration in the Evaluation Period and identified that these changes did not impact the operating effectiveness of the functionalities and the associated controls in scope.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Recommendations on specific measures:

We recommend that TikTok assess whether the CCL should be updated to ensure that all information required under points (a) and (g) of the Specified Requirements (per KPMG’s interpretation of these requirements) is presented for every advertisement.

Furthermore, we recommend TikTok to confirm and present the effectiveness of its General IT Controls (GITCs). These controls should be in place and functioning reliably across the Evaluation Period to support the operating effectiveness of underlying systems, functionalities, and automated controls

Recommended timeframe to implement specific measures:

From 1 September 2025 to 31 December 2025

Obligation:
39(3)

Specified Requirements

Audit Criteria:

Processes and controls are appropriately designed and they operate effectively to ensure that, where TikTok has removed or disabled access to a specific advertisement based on alleged illegality or incompatibility with its terms and conditions, the repository shall not include the information referred to in Article 39(2), points (a), (b) and (c). In such cases, the repository shall include, for the specific advertisement concerned, the information referred to in Article 17(3), points (a) to (e), or Article 9(2), point (a)(i), as applicable.

Materiality threshold:

For the substantive procedures:
Deviations of which the cases do not meet the Specified Requirements.

Conclusion:

Negative – In our opinion, except for the effects of the noncompliance above the materiality threshold described in the following paragraph, the Specified Requirements are met, in all material respects.

Reason(s) for the conclusion:

We identified that TikTok’s Commercial Content Library (CCL) continues to display information referred to in points (a), (b), and (c) of Article 39(2), in countries where the advertisement was moderated and removed. This applies where the advertisement was targeted to multiple EU countries but was moderated in only one or some of those countries.

For an advertisement targeted to one EU country and removed for a policy violation, the repository does not display information referred to in points (a), (b), and (c) of Article 39(2) in countries where the advertisement was not targeted.

Additionally, based on information provided by TikTok, we noted that the ‘Audit Status’ field in the CCL applied a generic system logic, displaying the same ‘violation of terms’ message for all rejected or expired ads during the Evaluation Period. Therefore, TikTok did not show the information in Article 17(3), points (a) to (e), or Article 9(2), point (a)(i), as applicable.*

** Due to these material observations, we did not perform further testing for the remainder of the selected samples.*

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes in place to meet the Specified Requirements.
2. We inspected the design of the CCL by reviewing advertisements and identified the following:
 - For an advertisement targeted to multiple EU countries and removed from the CCL due to policy violations only in some of those countries, we found that it remained accessible in one of these countries, despite the removal reason indicating noncompliance with local advertising policies. In this

case, the information referred to in paragraph 2, points (a), (b), and (c) should not have been visible in the countries affected by the moderation action.

- For an advertisement targeted to one EU country and removed from the CCL in that one country due to non-compliance with TikTok’s advertising policies, the repository correctly withheld the required information under Article 39(2)(a), (b), and (c) when accessed from that country. However, the same information was also withheld when accessed from another country, which was not an affected region in the moderation action.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Recommendations on specific measures:

We recommend TikTok to revise the design of the CCL by accurately restricting or displaying advertisement information based on the moderation outcome and the affected regions.

Recommended timeframe to implement specific measures:

From 1 September 2025 to 31 December 2025

Obligation: 40(12)	Specified Requirements Audit Criteria: Processes and controls are appropriately designed and they operate effectively to ensure that TikTok shall give access without undue delay to data, including, where technically possible, to real-time data, provided that the data is publicly accessible in its online interface by researchers, including those affiliated to not-for-profit bodies, organizations and associations, who comply with the conditions set out in Article 40(8), points (b), (c), (d) and (e), and who use the data solely for performing research that contributes to the detection, identification and understanding of systemic risks in the Union pursuant to Article 34(1).	Materiality threshold: N/A
Conclusion: Unable to audit – Disclaimer of opinion Explanation of the circumstances and the reasons why this obligation could not be audited: <ol style="list-style-type: none"> 1. The Commission has opened formal proceedings against TikTok as of 19 February 2024, to assess potential noncompliance with Article 40(12) of the DSA. These proceedings by the Commission indicate that measures put in place by TikTok may not be compliant with the Specified Requirements of Article 40(12). 2. Information regarding the European Commissions' open proceedings against TikTok remain confidential to the European Commission. As a result, we have not been able to obtain all of the relevant information associated with the proceedings, including the European Commissions' criteria, reasons, and evidence for initiating the proceedings. 3. As a result, there is a circumstance beyond the control of the audited provider that we cannot obtain all documentation and understanding considered necessary to identify all risks which could impact TikTok's ability to comply with the Specified Requirements, in all material respects, and to adequately design the nature, timing and extent and performance of our procedures to assess compliance with Article 40(12). <p><i>Observations identified during the audit period:</i> We identified that TikTok was unable to provide sufficient and appropriate evidence to demonstrate the operating effectiveness of controls ensuring that the API delivered complete and real-time data throughout the Evaluation Period.</p>		

Obligation: 41(1)	Specified Requirements Audit Criteria:	Materiality threshold:
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	<p>Processes and controls are appropriately designed and they operate effectively to ensure that TikTok establishes a Compliance function, which is independent from its operational functions and composed of one or more compliance officers, including the head of the Compliance function.</p> <p>That Compliance function shall have sufficient authority, stature, and resources, as well as access to the management body of TikTok to monitor the compliance of that provider with the Act.</p>	<p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>
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Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.
2. Identified that TikTok’s controls, supporting the following control objectives, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that a Compliance function is established which is independent from TikTok’s operational functions and composed of one or more compliance officers, including the head of the Compliance function.
 - Controls provide reasonable assurance that the Compliance function is provided with sufficient authority, stature and resources, and access to TikTok’s management body, to monitor TikTok’s compliance with the Act.
3. Tested the processes and controls supporting the control objectives above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners and we were informed that TikTok established a Compliance function, led by a Compliance Officer, which is independent from its operational functions;
 - inquired with the relevant contacts of the DSA Compliance function, including the Head of the DSA Compliance Function, and confirmed that they have the relevant experience and sufficient knowledge and resources to perform their job;
 - inspected the Terms of Reference and determined it sets out the responsibilities, duties, governance, and activities of the independent Compliance function. The Terms of Reference is reviewed and approved by the Board of Management;
 - inspected the governance structure and confirmed that the Compliance function has a direct reporting line into the Board of Management of TikTok Technology Limited (Irish entity); and
 - inspected board meeting minutes on the organizational chart and confirmed that the Board of Management approved the structure. This structure ensures the Head of the DSA Compliance Function is an independent senior manager who reports and can escalate issues directly to the Board of Management.
4. We confirmed, after the Evaluation Period, that there were no significant changes in the design or operation of the controls in the period between testing the operating effectiveness of the controls and the end of the Evaluation Period.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

<p>Obligation: 41(2)</p>	<p>Specified Requirements <i>Audit Criteria:</i> Processes and controls are appropriately designed and they operate effectively to ensure that the management body of TikTok ensures that compliance officers have the professional</p>	<p>Materiality threshold: Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation</p>
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	<p>qualifications, knowledge, experience, and ability necessary to fulfil the tasks referred to in Article 41(3).</p> <p>The management body of TikTok shall ensure that the head of the Compliance function is an independent senior manager with distinct responsibility for the Compliance function.</p> <p>The head of the Compliance function shall report directly to the management body of TikTok and may raise concerns and warn that body where risks referred to in Article 34 or noncompliance with this Regulation affect or may affect TikTok, without prejudice to the responsibilities of the management body in its supervisory and managerial functions.</p> <p>The head of the Compliance function shall not be removed without prior approval of the management body of TikTok.</p>	<p>Period to meet the Specified Requirements.</p>
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Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.
2. Identified that TikTok’s controls, supporting the following control objectives, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that compliance officers have the professional qualifications, knowledge, experience, and ability necessary to fulfil the tasks referred to in Article 41(3).
 - Controls provide reasonable assurance that the head of the Compliance function is an independent senior manager with distinct responsibility for the DSA Compliance function.
 - Controls provide reasonable assurance that the head of the Compliance function reports directly to the Board of Managers and can raise concerns and warn the Board of Managers where risks referred to in Article 34 or noncompliance with the DSA affect or may affect the Platform.
 - Controls provide reasonable assurance that the head of the Compliance function is not removed without prior approval of the Board of Managers of TikTok.
3. Tested the processes and controls supporting the control objectives above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the control owners and we were informed that TikTok has internal processes and controls in place to ensure that TikTok’s DSA compliance officers have the professional qualifications, knowledge, experience, and ability necessary to fulfil the tasks referred to in Article 41(3); moreover, TikTok confirmed that the Head of the DSA Compliance Function is independent and directly reports to management; TikTok also informed us that it appointed a new Head of Compliance Function as per 1 January 2025;
 - inquired with the relevant contacts of the DSA Compliance function, including the old and newly appointed Head of the DSA Compliance Function, and confirmed that both have the relevant experience and sufficient knowledge and qualifications to fulfil the tasks referred to in Article 41(3);
 - inspected the job description of the Head of the DSA Compliance Function and identified that the requirements are appropriate to meet the Specified Requirements;
 - inspected, for the old and newly appointed Head of the DSA Compliance Function, that the required experiences of the Head of the DSA Compliance Function match the job requirements by comparing the resume of the Head of the DSA Compliance Function to the job description;
 - inspected the Terms of Reference and determined that it sets out the responsibilities, duties, governance, and activities of the independent Compliance function. The Terms of Reference is reviewed and approved by the Board of Directors;
 - inspected board meeting minutes and confirmed that the Terms of Reference and the appointment of the new head of the DSA function are approved by the Board of Directors; this structure ensures the

Head of the DSA Compliance Function is an independent senior manager who reports and can escalate issues directly to the Board of Directors; and

- inspected the Terms of Reference and determined the head of Compliance function cannot be removed without prior approval from the Board of Directors.
4. We confirmed, after the Evaluation Period, that there were no significant changes in the design or operation of the controls in the period between testing the operating effectiveness of the controls and the end of the Evaluation Period.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

<p>Obligation: 41(3)</p>	<p>Specified Requirements <i>Audit Criteria:</i> Processes and controls are appropriately designed and they operate effectively to ensure that compliance officers shall have the following tasks:</p> <ol style="list-style-type: none"> a) cooperating with the Digital Services Coordinator of establishment and the Commission for the purpose of the Act; b) ensuring that all risks referred to in Article 34 are identified and properly reported on and that reasonable, proportionate, and effective risk mitigation measures are taken pursuant to Article 35; c) organizing and supervising the activities of TikTok relating to the independent audit pursuant to Article 37; d) informing and advising the management and employees of TikTok about relevant obligations under the Act; e) monitoring the compliance of TikTok with its obligations under the Act; f) where applicable, monitoring the compliance of TikTok with commitments made under the codes of conduct pursuant to Articles 45 and 46 or the crisis protocols pursuant to Article 48.* <p><i>* The codes of conduct pursuant to Articles 45 and 46, and the crisis protocols pursuant to Article 48, are not in scope of the audit, therefore no opinion is formed on obligation 41(3)(f).</i></p>	<p>Materiality threshold: Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p>
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Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.
2. Identified that TikTok’s controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that compliance officers have responsibility for the tasks set out in Article 41(3), points (a) to (f).
3. Tested the processes and controls supporting the control objective above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with the relevant contacts of the Compliance function and Legal function and confirmed that they have responsibility for the tasks set out in Article 41(3), points (a) to (f);

- inspected the Terms of Reference and identified that they have responsibilities for the tasks set out in Article 41(3), points (a) to (f);
 - inspected, as part of our audit procedures under Articles 41(1) and 41(2), that the Head of the DSA Compliance Function is an independent senior manager who reports directly to the Board of Directors;
 - observed, as part of our audit procedures, that the compliance officers monitor the compliance of TikTok with its obligations under the Act;
 - observed, as part of our audit procedures, that the compliance officers are organizing and supervising the independent audit; and
 - inspected a random selection of the meeting minutes and identified that periodic progress and status update meetings have been held, during which the Head of the DSA Compliance Function reported to the Board of Directors.
4. We confirmed, after the Evaluation Period, that there were no significant changes in the design or operation of the controls in the period between testing the operating effectiveness of the controls and the end of the Evaluation Period.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation: 41(4)	Specified Requirements Audit Criteria: Processes and controls are appropriately designed and they operate effectively to ensure that TikTok shall communicate the name and contact details of the head of the Compliance function to the Digital Services Coordinator of Ireland and to the Commission.	Materiality threshold: Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
Conclusion: Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.		
Audit procedures, results and information relied upon:		
<ol style="list-style-type: none"> 1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements. 2. Identified that TikTok’s controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> • Controls provide reasonable assurance that TikTok communicates the name and contact details of the head of the Compliance function to the Digital Services Coordinator of the establishment and to the Commission. 3. Tested the processes and controls supporting the control objective above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have: <ul style="list-style-type: none"> • inquired with the control owners and we were informed that TikTok had appointed a New Head of the DSA Compliance Function as per 1 January 2025; • inquired with the relevant contacts of the Compliance function and we were informed that TikTok had informed the Commission about the resignation of the former Head of the DSA Compliance Function and about the appointment of a New Head of the Compliance Function. The name and contact details of the New Head of the Compliance Function were communicated to the Digital Services Coordinator of Ireland (i.e., Coimisiún na Meán) and the Commission; and • inspected communication between TikTok and the Digital Service Coordinator and between TikTok and the Commission and confirmed that the name and contact details of the New Head of the DSA Compliance Function were shared before 1 January 2025. 		

4. We confirmed, after the Evaluation Period, that there were no significant changes in the design or operation of the controls in the period between testing the operating effectiveness of the controls and the end of the Evaluation Period.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation: 41(5)	Specified Requirements Audit Criteria: Processes and controls are appropriately designed and they operate effectively to ensure the management body of TikTok shall define, oversee and be accountable for the implementation of TikTok’s governance arrangements that ensure the independence of the Compliance function, including the division of responsibilities within TikTok, the prevention of conflicts of interest, and sound management of systemic risks identified pursuant to Article 34.	Materiality threshold: Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
Conclusion: Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.		
Audit procedures, results and information relied upon: <ol style="list-style-type: none"> 1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements. 2. Identified that TikTok’s controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> • Controls provide reasonable assurance that defining, overseeing, and being accountable for the implementation of TikTok’s governance arrangements ensure the independence of the Compliance function, including the division of responsibilities within TikTok’s organization, the prevention of conflicts of interest, and sound management of systemic risks identified pursuant to Article 34. 3. Tested the processes and controls supporting the control objective above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have: <ul style="list-style-type: none"> • inquired with the control owners and we were informed that the Terms of Reference set out the responsibilities of the Compliance function; • inquired with a member of the Board of Directors and ascertained that they reviewed and approved the Terms of Reference; • inspected the Terms of Reference and determined that the Compliance function is independent of the operational functions and receives its instructions from the Board of Directors; • inspected the Terms of Reference and determined it sets out the responsibilities, duties, governance, and activities of the independent Compliance function. The Terms of Reference is reviewed and approved by the Board of Directors; • inspected the Terms of Reference and determined that this includes responsibilities for the TikTok management body to manage the systemic risks identified under Article 34; • inspected the Risk Management Policy framework and identified that in design this is appropriate to meet the Specified Requirements; • inspected meeting minutes that include the approval of the Board of Directors of the Risk Management Policy framework; and • inspected a random selection of the meeting minutes and identified that periodic progress and status update meetings have been held in which the Head of the DSA Compliance Function reported to the Board of Directors; and we determined that the meeting minutes cover the topics for meeting the Specified Requirements. 		

4. We confirmed, after the Evaluation Period, that there were no significant changes in the design or operation of the controls in the period between testing the operating effectiveness of the controls and the end of the Evaluation Period.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation: 41(6)	Specified Requirements <i>Audit Criteria:</i> Processes and controls are appropriately designed and they operate effectively to ensure the management body shall approve and review periodically, at least once a year, the strategies, and policies for taking up, managing, monitoring, and mitigating the risks identified pursuant to Article 34 to which TikTok is or might be exposed.	Materiality threshold: Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
<p>Conclusion: Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.</p> <p>Audit procedures, results and information relied upon:</p> <ol style="list-style-type: none"> 1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements. 2. Identified that TikTok’s controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> • Controls provide reasonable assurance that the TikTok Ireland Board approves and reviews periodically, at least once a year, the strategies, and policies for taking up, managing, monitoring, and mitigating the risks identified pursuant to Article 34 to which TikTok is or might be exposed. 3. Tested the processes and controls supporting the control objective above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have: <ul style="list-style-type: none"> • inquired with control owners and we were informed that no changes were made to the Online Safety Risk Management Policy that was adopted by the Board of Directors on 22 August 2023; • inquired with a member of the Board of Directors and ascertained that they reviewed and approved the Online Safety Risk Management Policy in the Evaluation Period; • inspected the Online Safety Risk Management Policy and determined that it includes the strategies, and policies for taking up, managing, monitoring, and mitigating the risks identified pursuant to Article 34 to which TikTok is or might be exposed; and • inspected the board resolution in which the Online Safety Risk Management Policy was reapproved on 28 of August 2024 by the Board of Management; since the DSA requires the policy to be reviewed at least annually, we determined that based on the review at the time of adaptation (i.e., 22 August 2023) the corresponding control objective is met. 4. We confirmed, after the Evaluation Period, that there were no significant changes in the design or operation of the controls in the period between testing the operating effectiveness of the controls and the end of the Evaluation Period. <p>Changes to the audit procedures and/or systems and functionalities during the audit:</p> <p>N/A</p>		
Obligation: 41(7)	Specified Requirements <i>Audit Criteria:</i>	Materiality threshold:

	Processes and controls are appropriately designed and they operate effectively to ensure the management body shall devote sufficient time to the consideration of the measures related to risk management. It shall be actively involved in the decisions related to risk management and shall ensure that adequate resources are allocated to the management of the risks identified in accordance with Article 34.	Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.
<p>Conclusion:</p> <p>Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.</p> <p>Audit procedures, results and information relied upon:</p> <ol style="list-style-type: none"> 1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements. 2. Identified that TikTok’s controls, supporting the following control objectives, were sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> • Controls provide reasonable assurance that the TikTok Ireland Board devotes sufficient time to the consideration of the measures related to risk management and is actively involved in the decisions related to risk management. • Controls provide reasonable assurance that the TikTok Ireland Board ensures that adequate resources are allocated to the management of the risks identified in accordance with Article 34. 3. Tested the processes and controls supporting the control objectives above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have: <ul style="list-style-type: none"> • inquired with a member of the Board of Directors and ascertained that they are involved in the risk management process in accordance with the Online Safety Risk Management Policy and that they ensured that experienced resources are allocated to the management of the risks identified in accordance with Article 34; • inspected the Online Safety Risk Management Policy and determined that the policy encourages a proportionate risk-based approach and allocates resources accordingly. Any changes to this document must be approved by the Board of Directors. This document is reviewed at least annually. The Online Safety Risk Management Policy was adopted in August 2023 and reapproved by the Board of Directors in August 2024; • inspected the Online Safety Oversight Committee Terms of Reference (OSOC ToR) and determined that the OSOC is appointed by the Board of Directors to ensure that adequate resources are allocated to the management of the risks identified in accordance with Article 34. The Board maintains overall oversight and accountability; and • inspected internal review notes and identified that the appropriate stakeholders from the Board of Directors of TikTok were involved in the process of approving the systemic risk assessment report prior to providing the report to the Commission as well as part of the decision-making process for resourcing of the DSA Compliance function. 4. We confirmed, after the Evaluation Period, that there were no significant changes in the design or operation of the controls in the period between testing the operating effectiveness of the controls and the end of the Evaluation Period. <p>Changes to the audit procedures and/or systems and functionalities during the audit:</p> <p>N/A</p>		

Obligation: 42(1)	<p>Specified Requirements</p> <p>Audit Criteria:</p> <p>Processes and controls are appropriately designed and they operate effectively to ensure that TikTok shall publish the reports referred to in Article 15 at the latest by two months from the date</p>	<p>Materiality threshold:</p> <p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation</p>
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	of application referred to in Article 33(6), second subparagraph, and thereafter at least every six months.	Period to meet the Specified Requirements.
<p>Conclusion:</p> <p>Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.</p> <p>Audit procedures, results and information relied upon:</p> <ol style="list-style-type: none"> 1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements. 2. Identified that TikTok’s controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements: <ul style="list-style-type: none"> • Controls provide reasonable assurance that TikTok will publish the reports referred to in Article 15 at the latest by two months from the date of application referred to in Article 33(6), second subparagraph, and thereafter at least every six months. 3. Tested the processes and controls supporting the control objective above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have: <ul style="list-style-type: none"> • inquired with the control owners and we were informed that TikTok published, twice during the Evaluation Period, a Transparency Report in its online interface; • inspected the Transparency Reports, in TikTok’s Transparency Center, referred to in Article 15(1), and determined that they were published within two months from the date of application referred to in Article 33(6), and thereafter within six months. The third Transparency Report covered the period 1 January 2024 to 30 June 2024 and the fourth Transparency Report covered the period 1 July 2024 to 31 December 2024 (first and second Transparency Reports were covered in the previous Evaluation Period and are out of scope of this Independent practitioner’s assurance report). <p>Changes to the audit procedures and/or systems and functionalities during the audit:</p> <p>N/A</p>		

<p>Obligation:</p> <p>42(2)</p>	<p>Specified Requirements</p> <p>Audit Criteria:</p> <p>Processes and controls are appropriately designed and they operate effectively to ensure that following information is accurately presented in the Transparency Report referred to in Article 15(1):</p> <ol style="list-style-type: none"> a) the human resources that the provider of Very Large Online Platforms dedicates to content moderation in respect of the service offered in the Union, broken down by each applicable official language of the Member States, including resources for compliance with the obligations set out in Articles 16 and 22, as well as for compliance with the obligations set out in Article 20; b) the qualifications and linguistic expertise of the persons carrying out the activities referred to in point (a), as well as the training and support given to such staff; c) the indicators of accuracy and related information referred to in Article 15(1), point (e), broken down by each official language of the Member States. <p>The Transparency Reports shall be published in at least one of the official languages of the Member States.</p>	<p>Materiality threshold:</p> <p><i>For the procedures in which we relied on controls:</i></p> <p>Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.</p> <p><i>For the substantive procedures:</i></p> <p>Deviations over 5% that do not meet the Specified Requirements.</p>
<p>Conclusion:</p>		

Positive with comments – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Reason(s) for the conclusion:

We identified that the design, implementation, and operating effectiveness of internal controls concerning data accuracy and completeness monitoring, between the various source systems and Transparency Report are not sufficient and appropriate.

Because of the observation outlined above, additional substantive procedures were performed. We determined that TikTok mitigated the risks associated with this observation to a sufficient level. Therefore, this observation does not signify a risk of material misstatement at the obligation level.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.
2. Identified that TikTok's controls, supporting the following control objectives, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that TikTok's Transparency Reports are published in at least one of the official languages of the Member States.
 - Controls provide reasonable assurance that TikTok's Transparency Report is published within two months of the date of application referred to in Article 33(6), second subparagraph, and thereafter at least every six months.
 - Controls provide reasonable assurance that TikTok's Transparency Reports include information on the human resources dedicated to content moderation in respect of the service in the Union.
 - Controls provide reasonable assurance that TikTok's Transparency Reports include information on the human resources dedicated to content moderation and is broken down by each applicable official language of the Member States.
 - Controls provide reasonable assurance that TikTok's Transparency Reports include information on the qualifications and linguistic expertise of the persons carrying out content moderation activities.
 - Controls provide reasonable assurance that TikTok's Transparency Reports include information on the training and support given to the staff carrying out content moderation activities.
 - Controls provide reasonable assurance that TikTok's Transparency Reports include information on the accuracy indicators (referred to in Article 15(1) and point (e)) and is broken down by each official language.
3. Tested the processes and controls supporting the control objectives above and identified that, except for the observations identified as described under 'Reason(s) for the conclusion', that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with control owners and we were informed that two Transparency Reports have been published during the Evaluation Period that include information on points (a), (b) and (c) of the Audit Criteria; we were also informed about the transparency reporting process that includes validation steps to meet the Specified Requirements including a review by TikTok Legal on the metrics scoping and interpretations as well as the final Transparency Reports;
 - inspected the metrics scoping and interpretation document and determined that it covers points (a), (b) and (c) of the Audit Criteria and identified that the calculation metrics logic was approved by TikTok Legal;
 - inspected that the Transparency Reports are published in at least one of the official languages of the Member States (i.e., English); and
 - relied on our control procedures performed for [Article 15\(1\)](#).
4. Identified that TikTok's controls, supporting the control objectives listed above (refer to 2.), are only partially sufficient and appropriate to meet the Specified Requirements. We therefore performed additional substantive procedures.
5. Through the performance of the additional substantive procedures, we determined that TikTok, except for the observations identified as described under 'Reason(s) for the conclusion', completely and accurately reported the applicable metrics in accordance with the Specified Requirements under points (a) to (e) throughout the Evaluation Period. As part of these procedures, we relied on the substantive procedures performed for [Article 15\(1\)](#).

Changes to the audit procedures and/or systems and functionalities during the audit:

We performed substantive procedures in addition to control test procedures due to the fact that the design of the controls in place was only partially sufficient and appropriate to meet the Specified Requirements.

Recommendations on specific measures:

We recommend that TikTok strengthen its internal controls concerning the validation of the completeness and accuracy of the data flow from source systems to information in the Transparency Reports.

Recommended timeframe to implement specific measures:

From 1 September 2025 to 30 June 2026

Obligation:

42(3)

Specified Requirements:

Audit Criteria:

Processes and controls are appropriately designed and they operate effectively to ensure the information on the average monthly recipients of the service for each Member State is accurately presented in the Transparency Report.

Materiality threshold:

Internal controls are not sufficiently designed and/or implemented or they did not operate effectively throughout the Evaluation Period to meet the Specified Requirements.

Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes and controls that were in place to meet the Specified Requirements.
2. Identified that TikTok’s controls, supporting the following control objective, were sufficient and appropriate to meet the Specified Requirements:
 - Controls provide reasonable assurance that TikTok’s Transparency Report includes information on the average monthly recipients of the service for each Member State.
3. Tested the processes and controls supporting the control objective above and identified that these were suitably designed, implemented, and operated effectively throughout the Evaluation Period. As part of our audit procedures, we have:
 - inquired with control owners and we were informed about the transparency reporting process that includes appropriate validation steps to ensure that the information on the monthly active recipients per Member State is complete and accurate; we were also informed that the average monthly active recipients of the service in the Union per Member State are presented in the Transparency Reports that are published in TikTok’s Transparency Center; moreover, we were informed that the average monthly active recipients are calculated following the guidance laid down by the Commission;
 - relied on our control procedures performed for [Article 24\(2\)](#) to validate the methodology used and the completeness and accuracy of the monthly active recipients in the Union per Member State; and
 - inspected, for both Transparency Reports, that the process to prepare the Transparency Reports included the approval from TikTok Legal to ensure that the metrics in the Transparency Reports are in line with the metrics scoping and interpretation document and that the metrics are complete and accurate.

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A

Obligation:

Specified Requirements

Audit Criteria:

Materiality threshold:

<p>42(4) and 42(5)</p>	<p>Processes and controls are appropriately designed and they operate effectively to ensure that TikTok shall transmit to the Digital Services Coordinator of establishment and the Commission, without undue delay upon completion, and make publicly available at the latest three months after the receipt of each audit report pursuant to Article 37(4):</p> <ol style="list-style-type: none"> a report setting out the results of the risk assessment pursuant to Article 34; the specific mitigation measures put in place pursuant to Article 35(1); the audit report provided for in Article 37(4); the Audit Implementation report provided for in Article 37(6); and where applicable, information about the consultations conducted by TikTok in support of the risk assessments and design of the risk mitigation measures.* <p><i>* Where TikTok considers that the publication of information in points (a) to (e) above might result in the disclosure of confidential information, cause significant vulnerabilities for the security of its service, undermine public security or harm recipients, TikTok may remove such information from the publicly available reports. In that case, TikTok shall transmit the complete reports to the Digital Services Coordinator of establishment and the Commission, accompanied by a statement of the reasons for removing the information from the publicly available reports.</i></p>	<p>Cases in which TikTok - did not share the information of points (a) to (e) of the Specified Requirements with the Digital Services Coordinator and the Commission;</p> <p>or</p> <p>did not publish the information of points (a) to (e) of the Specified Requirements on its online interface - at the latest three months after the receipt of each audit report pursuant to Article 37(4).</p>
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Conclusion:

Positive – In our opinion, the Specified Requirements were met during the Evaluation Period, in all material respects.

Audit procedures, results and information relied upon:

1. Conducted a walk-through to understand the processes that were in place to meet the Specified Requirements.
2. Inquired with process owners and we were informed that the information described in points (a) to (e) of the Audit Criteria were submitted by TikTok, without undue delay upon completion, to the Digital Services Coordinator of Ireland (i.e., 'Coimisiún na Meán') and the Commission.
3. Inspected communication between TikTok and the Commission and identified that TikTok shared the information as described in points (a) to (e) with the Commission without undue delay.
4. Inspected communication between TikTok and the Digital Services Coordinator of Ireland and identified that TikTok shared the information as described in points (a) to (e) with the Digital Services Coordinator of Ireland without undue delay.
5. Inspected that the information as described in points (a) to (e) of the Specified Requirements are made public on TikTok's Transparency Center, within three months after the receipt of the audit report pursuant to Article 37(4).

Changes to the audit procedures and/or systems and functionalities during the audit:

N/A



Appendix 2 – Test procedures, sampling methodology and General IT Controls

To determine the appropriate testing strategy for TikTok, we conducted walk-throughs to gain an understanding of the processes and controls in place to comply with the Specified Requirements. Based on the results of these walk-throughs, we designed our test strategy and determined that TikTok complies with the Specified Requirements. Our testing approach is divided into two main strategies: control testing and substantive testing.

- *Control testing*: an audit procedure designed to evaluate the operating effectiveness of controls in place to comply with the Specified Requirements.
- *Substantive testing*: an audit procedure designed to detect material misstatements, which can include testing of details (i.e., transactions, disclosures, algorithm systems, etc.).

We have documented our testing strategy for each obligation in [Appendix 1](#), detailing the specific procedures and methodologies used to achieve our audit objectives.

Test procedures

Testing the design, implementation and operating effectiveness of controls or performing substantive analytical procedures includes performing the necessary tests and determined that those controls or procedures are sufficient to provide reasonable but not absolute assurance that TikTok complies with the Specified Requirements during the Evaluation Period.

In selecting procedures, KPMG considered the nature, design, and frequency of the Subject Matter, the Specified Requirements and the expected efficiency and effectiveness of the tests. The following techniques were used and determined that TikTok complies with the Specified Requirements, as is also documented in [Appendix 1](#) of our Independent practitioner’s assurance report:

Control testing procedures

Procedures	Description
<i>Inquiry</i>	Inquiry consists of seeking information from knowledgeable persons and evaluating responses to our inquiries.
<i>Observation</i>	Observation consists of looking at a process, system or procedure being performed by TikTok.
<i>Inspection</i>	Inspection involves examining records or documents.
<i>Reperformance</i>	Reperformance involves our independent execution of procedures or controls that were originally performed as part of the entity’s internal control.

Substantive test procedures

Procedures	Description
<i>Substantive analytical procedures</i>	We analyze data to identify trends or anomalies that may indicate potential issues.
<i>Test of details</i>	We conduct a detailed examination of items to verify their accuracy and compliance with the Specified Requirements; or assess code configurations concerning algorithmic systems.



Selection sizes for control testing based on the frequency of the control activity

When we test controls, we use our professional judgment to determine the extent of our procedures. The extent of control testing is determined after considering the frequency of the control (e.g., daily, weekly, or monthly), materiality, and the relevant associated risk with the control being tested. Based on the risk associated with the control, the selection size can be increased. We use the following table to determine the selection size:

Frequency of control activity	Significant +	Significant	Elevated	Base
<i>Annual</i>	1	1	1	1
<i>Quarterly</i>	2	2	2	2
<i>Monthly</i>	4	3	3	2
<i>Weekly</i>	11	9	7	5
<i>Daily</i>	30	25	20	15
<i>Recurring manual control (multiple times per day)</i>	55	45	35	25

Selection size for substantive procedures based on the population size

When we perform substantive analytical procedures, in which we are required to test information, we determine the appropriate selection size based on the number of items in the population and the relevant risk associated with the substantive analytical procedures being performed. We use the following table to determine the selection size:

Population size	Significant +	Significant	Elevated	Base
<i>10 or less</i>	1	1	1	1
<i>11 - 49</i>	2	2	2	2
<i>50 - 249</i>	80	45	25	15
<i>250+</i>	120	60	30	15

General IT Controls

For controls designated as 'automated' – meaning they function automatically within a system – their operating effectiveness relies on underlying General IT Controls (GITCs). These controls typically encompass various aspects of the IT control environment, including access management, change management, and computer operations. Within these three aspects, several controls are relevant for demonstrating the operating effectiveness of the automated controls in a test. To identify the relevant controls, we utilized TikTok's GITC control framework.

Examples of the relevant GITC domains during the audit:

- *Access management:* If an automated control depends on access that aligns with the job responsibilities of the individual accessing the system and/or control, it is essential to identify and evaluate controls that ensure that logical access permissions are assigned appropriately and are widely accepted.



- *Change management:* All automated controls rely on effective change management, whether in the form of configuration-based adjustments or technical changes. In all instances, changes must be overseen through designated change management controls to ensure a high level of confidence that alterations to IT programs and/or configurations are both warranted and appropriate.
- *Computer operations:* Interfaces depend on the effectiveness of computer operations, which include proper monitoring and follow-up processes in the event of incidents. These measures ensure the data integrity of information flows within the interfaces.

Appendix 3 – Template for the audit report referred to in Article 6 of the Delegated Regulation

Section A: General Information

- Audited service:**

TikTok

- Audited provider:**

TikTok Technology Limited

- Address of the audited provider:**

The Sorting Office, Ropemaker Place, D02 HD23, Dublin, Ireland

- Point of contact of the audited provider:**

[REDACTED]

- Scope of the audit:**

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

Yes, please refer to the [Scope](#) section of the Independent practitioner's assurance report.

i. Compliance with Regulation (EU) 2022/2065

Obligations set out in Chapter III of Regulation (EU) 2022/2065:

Audited obligation	Period covered
A listing of the audited obligations can be found in Appendix 1 of the Independent practitioner's assurance report.	01/07/2024 to 30/06/2025

ii. Compliance with codes of conduct and crisis protocols

Commitments undertaken pursuant to codes of conduct referred to in Articles 45 and 46 of Regulation (EU) 2022/2065 and crisis protocols referred to in Article 48 of Regulation (EU) 2022/2065:

Audited commitment	Period covered
N/A	N/A

a. Audit start date:

01/07/2024

b. Audit end date:

30/06/2025

Section B: Auditing organization

1. Name(s) of organization(s) constituting the auditing organization

KPMG Advisory N.V.

2. Information about the auditing team of the auditing organization

Koen Klein Tank was the overall responsible person from KPMG Advisory N.V. (professional email address: [REDACTED]). KPMG Advisory N.V. has maintained a list of the team members involved in this reasonable assurance engagement. At KPMG Advisory N.V.'s request, for privacy purposes, the personal names are not being specified in this submission. However, the complete list of team members may be requested if required by the intended users of the Independent practitioner's assurance report.

3. Auditors' qualification

There were more than 25 university-degreed team members involved in the execution of the engagement.

Personnel directing the assurance engagement collectively have significant experience related to auditing the technology industry, performing risk assessments, assessing compliance functions, content moderation, auditing algorithms, privacy matters, GDPR and other relevant topics.

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

Response included in [Appendix 6](#).

4. Auditors' independence

b. Declaration of interests

KPMG Advisory N.V. performs reasonable and limited assurance engagements, and related permissible professional services, for TikTok Technology Limited in our capacity as a global assurance, tax, transaction, and advisory services provider.

KPMG Advisory N.V. follows the independence rules for assurance engagements as established by the International Ethics Standards Board for Accountants (IESBA) which requires that auditors are independent from and shall not have any conflicts of interest with TikTok.

KPMG monitors independence requirements via various systems and procedures. Specifically:

- **Sentinel:** Sentinel is a secure online application developed to help all global KPMG member firms to comply with legal and regulatory independence requirements related to the provision of services and to identify potential conflicts of interest with proposed engagements and to manage these. Sentinel prevents any KPMG employee, anywhere in the world, from working with TikTok or its subsidiaries without the approval of the Sentinel Lead Partner. During the DSA Audit RFP process, all services that KPMG provides to TikTok, or its subsidiaries, have been assessed by the relevant independence rules in the DSA under Article 37. We have conducted this independence assessment process in accordance with the Dutch independence rules and the international IESBA independence rules.
- **Training:** All partners and client-facing professionals are required to undertake the most recent annual independence training, pass an independence test, and complete an independence

confirmation upon joining KPMG and annually thereafter. In addition, all partners and staff are trained on the requirements laid down in our Code of Conduct via the training 'Acting with Integrity'.

- Confirmation of compliance: Annually, all KPMG partners and staff need to confirm compliance with the requirements of our Code of Conduct, firm policies, and relevant independence rules. The confirmations provided are reviewed and followed up by the firm's Ethics & Independence Partner. In addition, every year, based on a random selection, KPMG partners and staff are subject to a compliance audit performed by the Ethics & Independence department, covering all personal, financial, business and family interests.
- Independence Compliance Declaration (ICD): Independence Confirmation Declaration (ICD) is a digital solution to confirm our independence. Once every 18 months all client-facing employees need to confirm their independence for that client. Before we start an engagement, we ensure that we are currently independent with respect to our clients, and during the audit and engagement period. We furthermore confirm that we have signed the most recent (annual) Independence Compliance Confirmation (ICC) and have completed the most recent (annual) independence training before providing services to the clients.

c. References to any standards relevant for the auditing team's independence that the auditing organization(s) adheres to

Refer to the Independent practitioner's assurance report. As noted in this Reasonable Assurance Report, KPMG Advisory N.V. applies the 'Reglement Gedragscode Register IT-Auditors' (Code of Ethics) of NOREA, the IT Auditors Association in the Netherlands, and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants including International Independence Standards, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Independence is comprised of independence of mind and independence in appearance, both of which are required of the engagement team members engaged in providing reasonable assurance engagements. Independence of mind requires that the members maintain a state of mind that permits the expression of a conclusion without being affected by influences that compromise professional judgment, thereby allowing an individual to act with integrity and exercise objectivity and skepticism. Independence of appearance is achieved by the avoidance of facts and circumstances which are so significant that a reasonable and informed third party would likely conclude – weighing all the specific facts and circumstances – that a firm's or an audit team member's integrity, objectivity, or professional skepticism has been compromised.

d. List of documents attesting that the auditing organization complies with the obligations laid down in Article 37(3), points (a) and (c) of Regulation (EU) 2022/2065 attached as annexes to this report. Attachment 3 and 5 to Annex 1

Our engagement agreement notes our compliance with Article 37(3)(a)(i). Since this is the second year of the DSA audit requirement, we are in compliance with Article 37(3)(ii). Regarding Article 37(3)(iii), we are not performing the audit in return for fees which are contingent on the result of the audit.

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

Refer to the Independent practitioner's assurance report. As noted in the Independent practitioner's assurance report, our engagement was conducted in accordance with 'ISAE 3000 [Revised]'. Those standards require that we plan and perform the reasonable assurance engagement to obtain

reasonable assurance about whether management's assertion is appropriately stated, in all material respects.

6. References to any quality management standards the auditing organization adheres to, as applicable

We apply the 'Reglement Kwaliteitsbeheersing NOREA' (RKBN, Regulations for quality management systems) as well as the International Standard on Quality Management 1 (ISQM 1). Accordingly, we maintain a comprehensive system of quality control or quality management, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Section C: Summary of the main findings

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

A description of the main findings drawn from the audit can be found in [Appendix 1](#) of the Independent practitioner's assurance report.

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

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

The audit opinion for compliance with the audited obligations set out in Chapter III of Regulation (EU) 2022/2065 can be found in the Section [Audit Opinion](#) of the Independent practitioner's assurance report.

b. Audit conclusion for each audited obligation:

The audit conclusion for each audited obligation can be found in [Appendix 1](#).

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

1) Audit opinion for compliance with the commitments made under the Code of Conduct or crisis protocol covered by the audit:

The commitments in the Codes of Conduct were outside the scope of this independent practitioner's assurance report.

2) Audit conclusion for each audited commitment:

N/A, please see Section C.2(1).

Section C.3: Where applicable, explanations of the circumstances and the reasons why an audit opinion could not be expressed

Explanations of the circumstances and the reasons why an audit opinion could not be expressed can be found in [Appendix 1](#) of the Independent practitioner's assurance report.

Section D: Description of the findings: compliance with Regulation (EU) 2022/2065

SECTION D.1: Audit conclusion for obligation

a. Audit conclusion

Description of the audit conclusion, justification, and remarks.

A description of the audit conclusion, justification, and remarks for each audited obligation. Can be found in [Appendix 1](#) of the Independent practitioner's assurance report.

Operational recommendations on specific measures to achieve compliance (where the conclusion is not 'Positive'), including an explanation on the materiality of noncompliance and recommended timeframe to achieve compliance, can be found in [Appendix 1](#) of the Independent practitioner's assurance report.

b. Audit procedures and their results

1) **Description of the Audit Criteria and benchmarks (together the 'Specified Requirements'), and materiality threshold used by the auditing organization pursuant to Article 10(2), point (a) of this Regulation:**

A description of the Audit Criteria and benchmarks (together the 'Specified Requirements'), and materiality thresholds used can be found in [Appendix 1](#) of the Independent practitioner's assurance report.

2) **Audit procedures, methodologies, and results:**

a) **Description of the audit procedures performed by the auditing organization, the methodologies used to assess compliance, and the justification of the choice of those procedures and methodologies (including, where applicable, a justification for the choices of standards, benchmarks, sample size(s) and sampling method(s)):**

A description of the audit procedures performed, the methodologies used to assess compliance, and a justification of the choice of those procedures and methodologies can be found in [Appendix 1](#) and [Appendix 2](#) of the Independent practitioner's assurance report.

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

A description, explanation, and justification of any changes to the audit procedures during the audit can be found in [Appendix 1](#) of the Independent practitioner's assurance report.

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

The results of the audit procedures, including any test and substantive analytical procedures, can be found in [Appendix 1](#) of the Independent practitioner's assurance report.

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

An overview and description of information relied upon as audit evidence can be found in [Appendix 1](#) of the Independent practitioner's assurance report.

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

An explanation of how the reasonable level of assurance was achieved can be found in [Appendix 1](#) of the Independent practitioner's assurance report.

5) In cases where:

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

An explanation of the circumstances in which a specific element could not be audited, or in which an audit conclusion could not be reached with a reasonable level of assurance, can be found in [Appendix 1](#) of the Independent practitioner's assurance report.

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

A list of notable changes to the systems and functionalities audited during the audited period and explanation of how these changes were taken into account in the performance of the audit can be found in [Appendix 1](#) of the Independent practitioner's assurance report.

7) Other relevant observations and findings:

Please see [Appendix 1](#) of the Independent practitioner's assurance report for any other relevant observations and findings.

SECTION D.2: Additional elements pursuant to Article 16 of this Regulation

1) An analysis of the compliance of the audited provider with Article 37(2) of Regulation (EU) 2022/2065 with respect to the current audit:

An analysis of the compliance of TikTok with Article 37(2) of the Act with respect to the current audit can be found in [Appendix 1](#) of the Independent practitioner's assurance report.

2) Description of how the auditing organization ensured its objectivity in the situation described in Article 16(3) of the Delegated Regulation:

To ensure our objectivity, we apply the 'Reglement Kwaliteitsbeheersing NOREA' (RKBN, Regulations for quality management systems) as well as the International Standard on Quality Management 1 (ISQM 1). Accordingly, we maintain a comprehensive system of quality control or quality management, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Section E: Description of the findings concerning compliance with codes of conduct and crisis protocol

N/A, please see Section C.2(1).

Section F: Third parties consulted

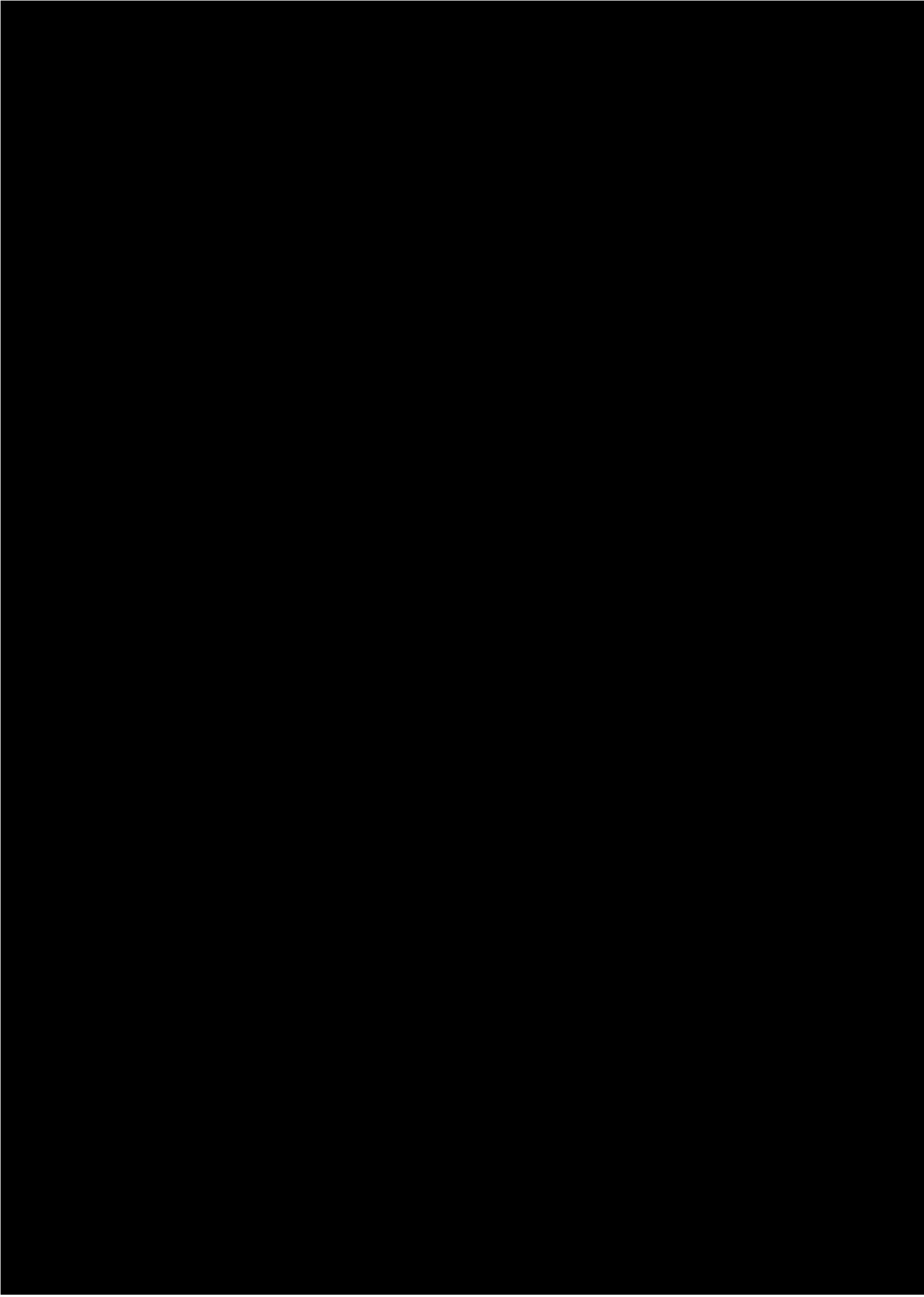
N/A, no third parties were consulted.

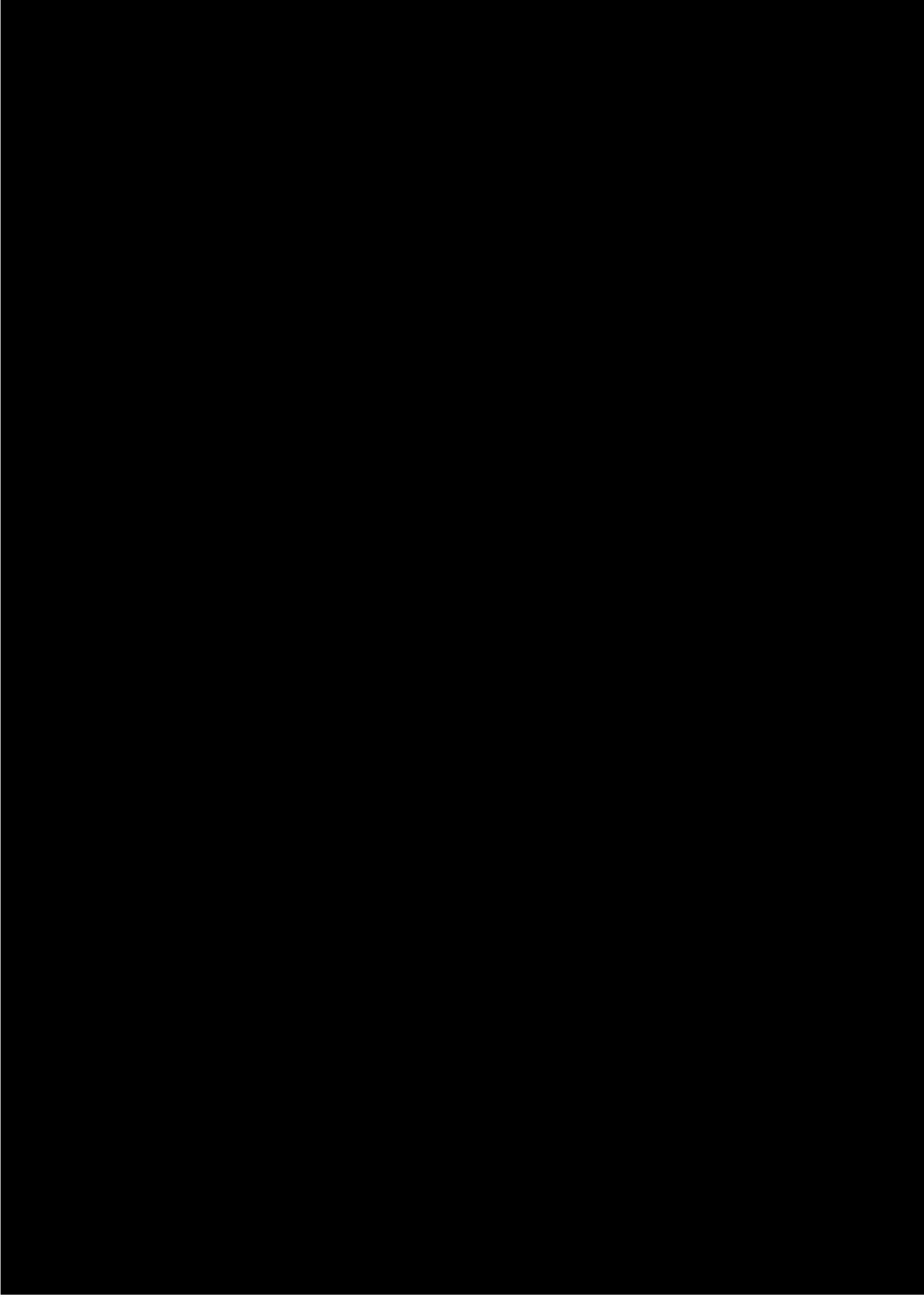


Section G: Any other information the auditing body wishes to include in the audit report (such as a description of possible inherent limitations).

Please refer to the [Independent practitioner's assurance report](#) for additional information.

Date	29 August 2025	Signed by	Koen Klein Tank MSc RE Partner
Place	Amstelveen	In the name of	KPMG Advisory N.V.
		Responsible for:	Entire engagement
Signature	Refer to page 13 of the Independent practitioner's assurance report		





Appendix 5 – Documents relating to the audit risk analysis

Purpose: This appendix summarizes the risk assessment performed for the assessment of compliance with each audited obligation or commitment, including the assessment of Inherent Risks, Control Risks and Detection Risks for each audited obligation.

Introduction DSA Audit Risk Assessment

The audit report shall include a substantiated audit risk analysis performed by the auditing organization for the assessment of TikTok’s compliance with each audited obligation or commitment. The audit risk analysis shall consider:

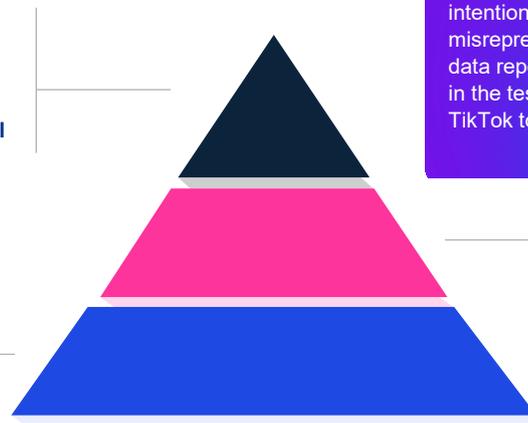
- a. Inherent Risks;
- b. Control Risks;
- c. Detection Risks.

Detection Risk

A risk over which KPMG has direct influence, namely the risk that the procedures performed by KPMG **will not detect a material misstatement**.

Inherent Risk

The susceptibility of the Subject Matter information to a material misstatement **before consideration of any related controls**.



Misstatement – misstatement means an intentional or unintentional omission, misrepresentation or error in the declarations or data reported or provided by TikTok to KPMG, or in the testing environment made available by TikTok to KPMG.

Control Risk

The risk that a **material misstatement** occurring in the Subject Matter information will not be **prevented, or detected and corrected**, on a timely basis by internal controls.

Note: the consideration of risks is a matter of professional judgment, rather than a matter of precise measurement.

Risk assessment procedures were performed to help identify risks of material misstatement and plan the nature, timing, and extent of our audit procedures.

Risk Assessment steps performed:

1. We obtained an understanding of the systems and processes (and related controls) put in place to comply with the Specified Requirements and other engagement circumstances.

Understanding the Subject Matter is key to planning and executing an effective engagement. We obtained our understanding during planning and updated this throughout the performance of the engagement to the extent that changes would affect our overall engagement strategy or the nature, timing, and extent of our procedures.

We obtained an understanding that was sufficient to:

- enable us to identify and assess the risks of material misstatement;
- provide a basis for designing and performing procedures to respond to the assessed risks and to obtain reasonable assurance to support our opinion.

Information obtained to inform the audit risk analysis:

Described in Article 9	Information obtained, included, but not limited to:
The nature of the audited service and the societal and economic context in which the audited service is conducted, including probability and severity of exposure to crisis situations and unexpected events.	<ul style="list-style-type: none"> Information from TikTok (website, information received by means of inquiry, annual report, trust, and safety reports) The Transparency Reports The systemic risk assessment reports
The nature of the obligations and commitments in Chapter III of the DSA.	<ul style="list-style-type: none"> Any documentation by TikTok concerning the applicability of the Specified Requirements TikTok's risk assessment per Specified Requirement, including flowcharts TikTok's risk and control framework
Other appropriate information, including, where applicable, information from previous audits to which the audited service was subjected.	<ul style="list-style-type: none"> Requests for Information (RFIs) and other documentation from and to the Commission The previous year's audit report and the Audit Implementation report
Other appropriate information, including, where applicable, information from reports issued by the European Board for Digital Services or guidance from the Commission, including guidelines issued pursuant to Article 35(2) and (3) of Regulation (EU) 2022/2065, and any other relevant guidance issued by the Commission with respect to the application of Regulation (EU) 2022/2065.	<ul style="list-style-type: none"> N/A
Other appropriate information, including, where applicable, information from audit reports published pursuant to Article 42(4) of Regulation (EU) 2022/2065 by other providers of Very Large Online Platforms or of Very Large Online Search Engines in similar conditions or providing similar services to the audited service.	<ul style="list-style-type: none"> Audit reports published pursuant to Article 42(4) of Regulation (EU) 2022/2065 by other providers of Very Large Online Platforms or of Very Large Online Search Engines operating in similar conditions or providing similar services to the audited service Certain published reports from other providers operating in similar conditions or providing similar services (e.g., published Transparency Reports)

2. We determined whether the risk factors we identified are inherent risks that may give rise to risks of material misstatement associated with the Subject Matter. We obtained an understanding by performing procedures, including reviews of relevant information, inquiries, data analytics, observations, and inspections.

We obtained an understanding of how management prepares certain information, such as its risk assessment to comply with Article 34 of the DSA. We also obtained an understanding of management's process for determining the risks that would prevent the Specified Requirements from being achieved, and for designing and implementing processes and controls to address those risks.

We obtained an understanding of the components of the system of internal control at the entity level. This is an important step in performing our risk assessment procedures, as it helped us identify events and conditions that may have a pervasive effect on the susceptibility of the Subject Matters of our report to misstatement, either due to fraud or error. We obtained an understanding of how TikTok's system of internal control operates at the entity level, including:

- Control environment
- Monitoring activities
- Management's risk assessment process

3. For each obligation, we assessed inherent, control and detection risks.

See below for the determination of inherent, control and detection risks. Please note that in specific instances, our assessment of the risks of material misstatement changed during the engagement as additional evidence was obtained. In circumstances in which we obtained evidence from performing further procedures, or when new information was obtained, either of which being inconsistent with the evidence on which we originally based the assessment, we revised the assessment and modified the planned procedures accordingly.

Obligation	Inherent Risk	Control Risk	Audit Procedures	Detection Risk
11(1)	Medium	Low	Reliance on controls	High
11(2)	Medium	Low	Reliance on controls	High
11(3)	Medium	Low	Reliance on controls	High
12(1)	Medium	Low	Reliance on controls	High
12(2)	Medium	Low	Reliance on controls	High
14(1)	Medium	Medium	Reliance on controls + substantive	Medium
14(2)	Medium	Low	Reliance on controls	High
14(4)	Medium	Medium	Reliance on controls + substantive	Medium
14(5)	Medium	Low	Reliance on controls	High
14(6)	Medium	Low	Reliance on controls + substantive	Medium
15(1)	Medium	Medium	Reliance on controls + substantive	Medium
16(1)	Medium	Low	Reliance on controls + substantive	Medium
16(2)	Medium	Low	Reliance on controls + substantive	Medium
16(4)	Medium	Low	Reliance on controls + substantive	Medium
16(5)	Medium	Medium	Reliance on controls + substantive	Medium
16(6)	Medium	Medium	Reliance on controls	High
17(1)	Medium	Medium	Reliance on controls + substantive	Medium
17(2)	Medium	Medium	Reliance on controls + substantive	Medium
17(3)	Medium	Medium	Reliance on controls + substantive	Medium
17(4)	Medium	Medium	Reliance on controls + substantive	Medium
18(1)	High	Medium	Reliance on controls	High
18(2)	Medium	Medium	Reliance on controls	High
20(1)	Medium	Medium	Reliance on controls + substantive	Medium
20(2)	Medium	Medium	Reliance on controls + substantive	Medium
20(3)	Medium	Medium	Reliance on controls + substantive	Medium
20(4)	Medium	Medium	Reliance on controls + substantive	Medium
20(5)	Medium	Medium	Reliance on controls + substantive	Medium
20(6)	Medium	Medium	Reliance on controls + substantive	Medium
21(1)	Medium	Low	Reliance on controls	High
21(2)	Medium	Low	Reliance on controls	High
21(5)	Medium	High	Substantive	Low

Obligation	Inherent Risk	Control Risk	Audit Procedures	Detection Risk
22(1)	Medium	Medium	Reliance on controls + substantive	Medium
22(6)	Medium	Low	Reliance on controls + substantive	Medium
23(1)	Medium	High	Substantive	Low
23(2)	Medium	High	Substantive	Low
23(3)	Medium	High	Substantive	Low
23(4)	Medium	High	Substantive	Low
24(1)	Medium	Medium	Reliance on controls + substantive	Medium
24(2)	Medium	Medium	Reliance on controls	High
24(3)	Medium	Medium	Reliance on controls	High
24(5)	Medium	Medium	Reliance on controls + substantive	Medium
25(1)	High	Medium	Substantive	Low
26(1)	Medium	Low	Reliance on controls + substantive	Medium
26(2)	Medium	Low	Reliance on controls + substantive	Medium
26(3)	Medium	Low	Reliance on controls + substantive	Medium
27(1)	High	Medium	Reliance on controls + substantive	Medium
27(2)	Medium	Medium	Reliance on controls + substantive	Medium
27(3)	High	Medium	Reliance on controls + substantive	Medium
28(1)	High	Medium	Reliance on controls	High
28(2)	High	Medium	Reliance on controls + substantive	Medium
30(1)	Medium	Medium	Reliance on controls	High
30(2)	Medium	Medium	Reliance on controls	High
30(3)	Medium	Medium	Reliance on controls	High
30(4)	Medium	Medium	Reliance on controls	Medium
30(5)	Medium	Medium	Reliance on controls + substantive	Medium
30(6)	Medium	Medium	Reliance on controls	High
30(7)	Medium	Medium	Reliance on controls	High
31(1)	Medium	Medium	Reliance on controls	High
31(2)	Medium	Medium	Reliance on controls	High
31(3)	Medium	Medium	Reliance on controls	High
32(1)	Medium	Medium	Reliance on controls + substantive	Medium
32(2)	Medium	Medium	Reliance on controls + substantive	Medium
34(1)	High	Medium	Reliance on controls + substantive	Medium
34(2)	High	Medium	Reliance on controls + substantive	Medium
34(3)	High	Medium	Reliance on controls + substantive	Medium
35(1)	High	Medium	Substantive	Low
36(1)	Medium	Low	Reliance on controls	High

Obligation	Inherent Risk	Control Risk	Audit Procedures	Detection Risk
37(1)	Medium	Low	Reliance on controls	High
37(2)	Medium	Low	Reliance on controls	High
37(3)	Medium	Low	Reliance on controls	High
37(4)	Medium	Low	Reliance on controls	High
37(5)	Medium	Low	Reliance on controls	High
37(6)	Medium	Low	Reliance on controls	High
38(1)	High	Low	Reliance on controls + substantive	Medium
39(1)	High	High	Substantive	Low
39(2)	Medium	High	Substantive	Low
39(3)	Medium	High	Substantive	Low
40(12)	High	Medium	Reliance on controls + substantive	Medium
41(1)	Medium	Low	Reliance on controls	High
41(2)	Medium	Low	Reliance on controls	High
41(3)	Medium	Low	Reliance on controls	High
41(4)	Medium	Low	Reliance on controls	High
41(5)	Medium	Low	Reliance on controls	High
41(6)	Medium	Low	Reliance on controls	High
41(7)	Medium	Low	Reliance on controls	High
42(1)	Medium	High	Reliance on controls	High
42(2)	Medium	Low	Reliance on controls + substantive	Medium
42(3)	Medium	Low	Reliance on controls	High
42(4)	Medium	High	Substantive	Low
42(5)	High	High	Substantive	Low

Appendix 6 – Documents attesting that KPMG complies with the obligations laid down in Article 37(3), points (a), (b), and (c)

DSA Annex	Response
<p>Documents attesting that the auditing organization complies with the obligations laid down in Article 37(3), point (a) of Regulation (EU) 2022/2065.</p>	<p>We have complied with the ‘Reglement Gedragscode Register IT-Auditors’ (Code of Ethics) of NOREA, the IT Auditors Association in the Netherlands, and the International Ethics Standards Board for Accountants’ International Code of Ethics for Professional Accountants, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.</p> <p>We confirm that we are independent from, and do not have any conflicts of interest with TikTok pursuant to Article 37(3)(a), in particular:</p> <ol style="list-style-type: none"> i. We confirm that we have not provided non-audit services related to the Subject Matter of this engagement to TikTok. ii. We have not been the auditor of the DSA for more than ten consecutive years, as we have been appointed as the auditor of the DSA for TikTok since 18 December 2023. iii. We confirm that we are not receiving a contingent fee based on the outcome of this audit.
<p>Documents attesting that the auditing organization complies with the obligations laid down in Article 37(3), point (b) of Regulation (EU) 2022/2065.</p>	<p>In compliance with Article 37(3)(b), we conclude that we have the requisite knowledge, skills, and professional diligence under the NOREA Directive 3000A ‘Assurance-opdrachten door IT-auditors (attest-opdrachten)’ (Assurance engagements by IT-auditors – attest engagements), as issued by NOREA, the IT Auditors Association in the Netherlands as well as the International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information (‘ISAE 3000 [Revised]’). We have applied these professional standards throughout the course of our engagement.</p>
<p>Documents attesting that the auditing organization complies with the obligations laid down in Article 37(3), point (c) of Regulation (EU) 2022/2065.</p>	<p>We have complied with the ‘Reglement Gedragscode Register IT Auditors’ (Code of Ethics) of NOREA, the IT Auditors Association in the Netherlands, and the International Ethics Standards Board for Accountants’ International Code of Ethics for Professional Accountants, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.</p> <p>We applied ‘Reglement Kwaliteitsbeheersing NOREA’ (RKBN, Regulations for quality management systems) as well as the International Standard on Quality Management 1 (ISQM 1) and, accordingly, maintained a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.</p>

Appendix 7 – Definitions

For the purpose of this assurance report, the terms below shall have the meanings as stated:

Term	Definition	Source
Assurance engagement	An engagement in which a practitioner aims to obtain sufficient appropriate evidence to express a conclusion designed to enhance the degree of confidence of the intended users other than TikTok about the Subject Matter information (that is, the outcome of the measurement or evaluation of an underlying Subject Matter against criteria).	B
Audit Criteria	The criteria against which the auditing organization assesses compliance with each audited obligation or commitment.	A
Audit evidence	Any information used by an auditing organization to support the audit findings and conclusions and to issue an audit opinion, including data collected from documents, databases or IT systems, interviews or testing performed.	A
Audited obligation or commitment	An obligation or commitment referred to in Article 37(1) of Regulation (EU) 2022/2065 which forms the Subject Matter of the audit. Unless noted otherwise, each sub-article is an audited obligation or commitment.	A
Auditing organization	An individual organization, a consortium or other combination of organizations, including any subcontractors that the audited provider has contracted to perform an independent audit in accordance with Article 37 of Regulation (EU) 2022/2065.	A
Auditing procedure	Any technique applied by the auditing organization in the performance of the audit, including data collection, the choice and application of methodologies, such as tests and substantive analytical procedures, and any other action taken to collect and analyze information for collecting audit evidence and formulating audit conclusions, not including the issuing of an audit opinion or the audit report.	A
Audited provider	The provider of an audited service, which is subject to independent audits pursuant to Article 37(1) of that Regulation.	A
Audit risk	The risk that the auditing organization issues an incorrect audit opinion or reaches an incorrect conclusion concerning the audited provider's compliance with an audited obligation or commitment, considering detection risks, inherent risks, and control risks with respect to that audited obligation or commitment.	A
Audited service	A Very Large Online Platform or a Very Large Online Search Engine designated in accordance with Article 33 of Regulation (EU) 2022/2065.	A
Control risk	The risk that a misstatement is not prevented, detected, and corrected in a timely manner by means of the audited provider's internal controls.	A
Detection risk	The risk that the auditing organization does not detect a misstatement that is relevant for the assessment of the audited provider's compliance with an audited obligation or commitment.	A
Engagement risk	The risk that the practitioner expresses an inappropriate conclusion when the Subject Matter information is materially misstated.	B
Evaluation Period	The period in scope of the assurance engagement.	B
Evidence	Information used by the practitioner in arriving at the practitioner's conclusion. Evidence includes both information contained in relevant information systems, if any, and other information.	B
General IT Controls	General IT Controls (GITCs) are controls that relate to the environment that supports IT applications. The appropriateness and effectiveness of GITC therefore impacts the functioning of IT applications.	C
Inherent risk	The risk of noncompliance that is intrinsically related to the nature, design, activity, and the use of the audited service, as well as the context in which it is conducted, and the risk of noncompliance related to the nature of the audited obligation or commitment.	A

Term	Definition	Source
Intended users	The individual(s) or organization(s), or group(s) thereof that the practitioner expects to be using the assurance report.	B
Internal control	Any measures, including processes and tests, which are designed, implemented, and maintained by the audited provider, including its compliance officers and management body, to monitor and ensure the audited provider's compliance with the audited obligation or commitment.	A
Materiality threshold	The threshold beyond which deviations or misstatements by the audited provider, individually or aggregated, would reasonably affect the audit findings, conclusions, and opinions.	A
Misstatement	A difference between the Subject Matter information and the appropriate measurement or evaluation of the underlying Subject Matter in accordance with the Audit Criteria. Misstatements can be intentional or unintentional, qualitative, or quantitative, and may include omissions.	B
Practitioner	The individual(s) conducting the engagement (usually the engagement partner or other members of the engagement team, or, as applicable, the firm).	B
Professional judgment	The application of relevant training, knowledge, and experience, within the context provided by assurance and ethical standards, in making informed decisions about the courses of action that are appropriate in the circumstances of the engagement.	B
Professional skepticism	An attitude that includes a questioning mind, being alert to conditions indicative of possible misstatement, and a critical assessment of evidence.	B
Reasonable assurance engagement	An assurance engagement in which the practitioner reduces engagement risk to an acceptably low level in the circumstances of the engagement as the basis for the practitioner's conclusion. The practitioner's conclusion is expressed in a form that conveys the practitioner's opinion on the outcome of the measurement or evaluation of the underlying Subject Matter against criteria.	B
Specified Requirements	The individual applicable DSA commitments (i.e., sub-articles) in combination with the benchmarks provided by TikTok that have been subjected to auditing procedures.	
Standard Operating Procedure	Standard Operating Procedures (SOP) is a set of step-by-step instructions for performing a specific task or process	
Subject Matter	The phenomenon that is measured or evaluated by applying criteria.	B
Subject Matter information	The outcome of the measurement or evaluation of the underlying Subject Matter against the criteria, i.e., the information that results from applying the criteria to the underlying Subject Matter.	B
Substantive analytical procedure	An audit methodology used by the auditing organization to assess information for inferring audit risks or compliance with the audited obligation or commitment.	A
Test	An audit methodology consisting of measurements, experiments, or other checks, including checks of algorithmic systems, through which the auditing organization assesses the audited provider's compliance with the audited obligation or commitment.	A
Vetted researcher	A researcher vetted in accordance with Article 40 (8) of Regulation (EU) 2022/2065.	A

Sources used:

A - Delegated Act, Article 2

B - ISAE 3000 [Revised], Assurance Engagements Other than Audits or Reviews of Historical Financial Information

C - ACCA Global