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DSA Audit Implementation Report

29 September 2025

Prepared in accordance with *Article 37(6) of the Regulation (EU) 2022/2065* and *Article 6(2)* and the report template format in *Annex II of the Commission Delegated Regulation (EU) laying down rules on the performance of Audits for very large online platforms and very large online search engines.*

DSA Audit Implementation Report

29 September 2025

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Section A: General Information

1. Audited provider

TikTok Technology Limited

2. Address of Audited provider

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

3. Audit report on which this implementation report is based:

Independent practitioner's assurance report concerning Regulation (EU) 2022/2065, the Digital Services Act (DSA), 29 August 2025 (the "**Audit Report**").

4. Date of adoption of the Audit report:

29 August 2025

5. Reference to Audit report (URL):

Not yet published.

6. Information on the underlying Audit and the involved parties:

General information about Audited provider and the Audit:

- Audited service:

TikTok

- Audited provider:

TikTok Technology Limited

- Address of the Audited provider:

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

- Point of contact of the Audited provider:

██████████

- Audit timeframes:

- Start date: 01/07/2024

- End date: 30/06/2025

For **Auditing organisation information**, please see Appendix 3, Section B, subsections 1-6 of the Audit Report.

7. Does the Audit implementation report refer to an Audit report on compliance with all the obligations and commitments pursuant to Article 37(1) of Regulation (EU) 2022/2065 applicable to the Audited provider?

Yes, in line with scoping set out in TikTok's Management Statement, pages 3 - 8, 'Scope' section, page 9, and 'Outlining the scope of our examination' section, page 10, of the Audit Report.

8. **Where applicable, reference to other Audit reports resulting from Audits pursuant to Article 37 of Regulation (EU) 2022/2065 that the Audited provider is or will be subject to concerning the Audited period**

N/A

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

B.1 - Recommendation 1, Article 14(1)

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

1. Measures to implement the operational recommendation

1.1. Planned measure(s)

1.1.a. Description of the measure(s) (indicate the objective(s), and milestones, revision steps and, where applicable, performance indicators):

TikTok enhanced its control framework for assessing and amending Terms and Conditions during our second year Audit period. As part of this, a new 'annual' control was designed and launched in March and April 2025. As such, it was not triggered for operation during the Audit timeframe. However, TikTok will operate these controls as planned and designed, in appropriate scenarios.

1.1.a. Timing for implementation:

30 June 2026

B.2 - Recommendation 2, Article 15(1)

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.

1. Measures to implement the operational recommendation

1.1. Planned measure(s)

1.1.a. Description of the measure(s) (indicate the objective(s), and milestones, revision steps and, where applicable, performance indicators):

TikTok will continue to review its internal control framework, and the documentation in place to support this, regarding the development of its Transparency Reports to identify areas of opportunity for enhancement.

Where appropriate, TikTok will then enhance documentation in place to support the Audit, and / or design and implement new or amended control activities to strengthen the control environment.

1.1.b. Timing for implementation:

30 June 2026

B.3 - Recommendation 3, Article 16(1, 2, 4)

We recommend TikTok 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.

1. Measures to implement the operational recommendation

1.1. Planned measure(s)

1.1.a. Description of the measure(s) (indicate the objective(s), and milestones, revision steps and, where applicable, performance indicators):

TikTok will review the General IT Controls (GITCs) in place over the underlying systems, functionalities, and automated controls to determine the most appropriate controls to be relied upon for Audit testing.

1.1.b. Timing for implementation:

30 June 2026

B.4 - Recommendation 4, Article 16(5)

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

1. Measures to implement the operational recommendation

1.1. Planned measure(s)

1.1.a. Description of the measure(s) (indicate the objective(s), and milestones, revision steps and, where applicable, performance indicators):

TikTok will continue to review its internal control framework (including, where appropriate, GITCs), and the documentation in place to support this, to identify areas of opportunity for enhancement.

Where appropriate, TikTok will then enhance documentation in place to support the Audit, and / or design and implement new or amended control activities to strengthen the control environment.

1.1.b. Timing for implementation:

30 June 2026

B.5 - Recommendation 5, Article 16(6)

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

1. Measures to implement the operational recommendation

1.1. Planned measure(s):

1.1.a. Description of the measure(s) (indicate the objective(s), and milestones, revision steps and, where applicable, performance indicators):

TikTok will continue to review the processes in place to moderate illegal content reports, and will re-evaluate the existing Standard Operating Procedure (SOP) to ensure it accurately reflects the current process for actioning notices.

Where appropriate, TikTok will implement new or amended control activities, including a monitoring and alerting system.

1.1.b. Timing for implementation:

31 December 2025

B.6 - Recommendation 6, Article 16(6)

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.

1. Measures to implement the operational recommendation

1.1. Planned measure(s)

1.1.a. Description of the measure(s) (indicate the objective(s), and milestones, revision steps and, where applicable, performance indicators):

TikTok will continue to review the key systems and interfaces relied upon for the illegal content reporting process. Where existing monitoring controls are in place, TikTok will document these for the purposes of the Audit.

Where appropriate, TikTok will design and implement new or amended control activities to monitor the interfaces between the illegal content reporting intake mechanism and underlying content moderation systems.

1.1.b. Timing for implementation:

30 June 2026

B.7 - Recommendation 7, Article 17(1, 2, 3, 4)

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

1. Measures to implement the operational recommendation

1.1. Planned measure(s):

1.1.a. Description of the measure(s) (indicate the objective(s), and milestones, revision steps and, where applicable, performance indicators):

TikTok will continue to review its internal control framework (including, where appropriate, GITCs), and the documentation in place to support this, to identify areas of opportunity for enhancement.

Where appropriate, TikTok will then enhance documentation in place to support the Audit, and / or design and implement new or amended control activities to strengthen the control environment.

1.1.c. Timing for implementation:

30 June 2026

B.8 - Recommendation 8, Article 20(1, 2, 3)

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

1. Measures to implement the operational recommendation

1.1. Planned measure(s):

1.1.a. Description of the measure(s) (indicate the objective(s), and milestones, revision steps and, where applicable, performance indicators):

TikTok will continue to review its internal control framework (including, where appropriate, GITCs), and the documentation in place to support this, to identify areas of opportunity for enhancement.

Where appropriate, TikTok will then enhance documentation in place to support the Audit, and / or design and implement new or amended control activities to strengthen the control environment.

1.1.b. Timing for implementation:

30 June 2026

B.9 - Recommendation 9, Article 20(4)

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.

1. Measures to implement the operational recommendation

1.1. Planned measure(s):

1.1.a. Description of the measure(s) (indicate the objective(s), and milestones, revision steps and, where applicable, performance indicators):

TikTok will continue to evaluate data retention limits, as appropriate, to enhance Audit trails relied upon for external Audit testing.

1.1.b. Timing for implementation:

31 December 2025

B.10 - Recommendation 10, Article 20(4)

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.

1. Measures to implement the operational recommendation

1.1. Planned measure(s):

1.1.a. Description of the measure(s) (indicate the objective(s), and milestones, revision steps and, where applicable, performance indicators):

TikTok will continue to review the key systems and interfaces relied upon for the internal complaint handling process. Where existing monitoring controls are in place, TikTok will document these for the purposes of the Audit.

Where appropriate, TikTok will design and implement new or amended control activities to monitor the interfaces between the illegal content reporting intake mechanism and underlying content moderation systems.

Timing for implementation:

30 June 2026

B.11 - Recommendation 11, Article 20(5)

We recommend TikTok 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.

1. Measures to implement the operational recommendation

1.1. Planned measure(s):

1.1.a. Description of the measure(s) (indicate the objective(s), and milestones, revision steps and, where applicable, performance indicators):

TikTok will review the GITCs in place over the underlying systems, functionalities, and automated controls to determine the most appropriate controls to be relied upon for Audit testing.

1.1.b. Timing for implementation:

30 June 2026

B.12 - Recommendation 12, Article 20(6)

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

1. Measures to implement the operational recommendation

1.1. Planned measure(s):

1.1.a. Description of the measure(s) (indicate the objective(s), and milestones, revision steps and, where applicable, performance indicators):

TikTok will continue to review its internal control framework, and the documentation in place to support this, to identify areas of opportunity for enhancement.

Where appropriate, TikTok will then enhance documentation in place to support the Audit, and / or design and implement new or amended control activities to strengthen the control environment.

1.1.b. Timing for implementation:

30 June 2026

B.13 - Recommendation 13, Article 22(1)

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.

1. Measures to implement the operational recommendation

1.1. Planned measure(s):

1.1.a. Description of the measure(s) (indicate the objective(s), and milestones, revision steps and, where applicable, performance indicators):

TikTok will implement a monitoring control to provide alerts if the specific user-interface functionality is not operating as designed.

1.1.b. Timing for implementation:

31 December 2025

B.14 - Recommendation 14, Article 22(6)

We recommend that TikTok continue the implementation of the internal controls supporting the control objective described above.

1. Measures to implement the operational recommendation

1.1. Planned measure(s):

1.1.a. Description of the measure(s) (indicate the objective(s), and milestones, revision steps and, where applicable, performance indicators):

TikTok will continue to review the approach to monitoring and reporting any significant number of insufficiently precise, inaccurate or inadequately substantiated notices from a trusted flagger, as described in DSA Article 22(6).

1.1.b. Timing for implementation:

31 December 2025

B.15 - Recommendation 15, Article 23(1)

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

1. Measures to implement the operational recommendation

1.1. Planned measure(s):

1.1.a. Description of the measure(s) (indicate the objective(s), and milestones, revision steps and, where applicable, performance indicators):

TikTok will continue to review its internal control framework (including, where appropriate, GITCs), and the documentation in place to support this, to identify areas of opportunity for enhancement.

Where appropriate, TikTok will then enhance documentation in place to support the Audit, and / or design and implement new or amended control activities to strengthen the control environment.

1.1.b. Timing for implementation:

30 June 2026

B.16 - Recommendation 16, Article 23(2, 3, 4)

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

1. Measures to implement the operational recommendation

1.1. Planned measure(s):

1.1.a. Description of the measure(s) (indicate the objective(s), and milestones, revision steps and, where applicable, performance indicators):

TikTok will continue to review its internal control framework, and the documentation in place to support this, to identify areas of opportunity for enhancement.

Where appropriate, TikTok will then enhance documentation in place to support the Audit, and / or design and implement new or amended control activities to strengthen the control environment.

1.1.b. Timing for implementation:

30 June 2026

B.17 - Recommendation 17, Article 24(1)

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.

1. Measures to implement the operational recommendation

1.1. Planned measure(s):

1.1.a. Description of the measure(s) (indicate the objective(s), and milestones, revision steps and, where applicable, performance indicators):

TikTok will continue to review its internal control framework, and the documentation in place to support this, regarding the development of its Transparency Reports to identify areas of opportunity for enhancement.

Where appropriate, TikTok will then enhance documentation in place to support the Audit, and / or design and implement new or amended control activities to strengthen the control environment.

1.1.b. Timing for implementation:

30 June 2026

B.18 - Recommendation 18, Article 24(5)

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.

1. Measures to implement the operational recommendation

1.1. Planned measure(s):

1.1.a. Description of the measure(s) (indicate the objective(s), and milestones, revision steps and, where applicable, performance indicators):

TikTok will review the key systems and interfaces relied upon for the transmission of statements of reasons to the European Commission's DSA Transparency Database.

Where appropriate, TikTok will either enhance documentation of existing monitoring controls, and/or implement new or amended control activities to monitor these systems and interfaces.

1.1.b. Timing for implementation:

31 December 2025

B.19 - Recommendation 19, Article 24(5)

In addition, we recommend TikTok 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.

1. Measures to implement the operational recommendation

1.1. Planned measure(s):

1.1.a. Description of the measure(s) (indicate the objective(s), and milestones, revision steps and, where applicable, performance indicators):

TikTok will review the GITCs in place over the underlying systems, functionalities, and automated controls to determine the most appropriate controls to be relied upon for Audit testing.

1.1.b. Timing for implementation:

30 June 2026

B.20 - Recommendation 20, Article 25(1)

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

1. Measures to implement the operational recommendation

1.1. Planned measure(s):

1.1.a. Description of the measure(s) (indicate the objective(s), and milestones, revision steps and, where applicable, performance indicators):

TikTok will continue to review its internal control framework (including, where appropriate, GITCs), and the documentation in place to support this, to identify areas of opportunity for enhancement.

Where appropriate, TikTok will then enhance documentation in place to support the Audit, and / or design and implement new or amended control activities to strengthen the control environment.

1.1.b. Timing for implementation:

30 June 2026

B.21 - Recommendation 21, Article 26(1, 2, 3)

We recommend TikTok 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.

1. Measures to implement the operational recommendation

1.1. Planned measure(s):

1.1.a. Description of the measure(s) (indicate the objective(s), and milestones, revision steps and, where applicable, performance indicators):

TikTok will review the GITCs in place over the underlying systems, functionalities, and automated controls to determine the most appropriate controls to be relied upon for Audit testing.

1.1.b. Timing for implementation:

30 June 2026

B.22 - Recommendation 22, Article 27(1)

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'.

1. Measures to implement the operational recommendation

1.1. Planned measure(s):

1.1.a. Description of the measure(s) (indicate the objective(s), and milestones, revision steps and, where applicable, performance indicators):

TikTok will review the Help Centre Article and re-assess whether this provides appropriate illustrative examples around the main parameters.

1.1.b. Timing for implementation:

30 June 2026

B.23 - Recommendation 23, Article 27(1, 2, 3)

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

1. Measures to implement the operational recommendation

1.1. Planned measure(s):

1.1.a. Description of the measure(s) (indicate the objective(s), and milestones, revision steps and, where applicable, performance indicators):

TikTok will continue to assess its relevant GITCs to identify areas of enhancement.

Where appropriate, TikTok will then design and implement new or amended control activities to strengthen this area of its GITC environment.

1.1.b. Timing for implementation:

30 June 2026

B.24 - Recommendation 24, Article 28(2)

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

1. Measures to implement the operational recommendation

1.1. Planned measure(s):

1.1.a. Description of the measure(s) (indicate the objective(s), and milestones, revision steps and, where applicable, performance indicators):

TikTok will continue to review its internal control framework (including GITCs), and the documentation in place to support this, to identify areas of opportunity for enhancement.

Where appropriate, TikTok will then enhance documentation in place to support the Audit, and / or design and implement new or amended control activities to strengthen the control environment.

1.1.b. Timing for implementation:

30 June 2026

B.25 - Recommendation 25, Article 30(1, 2, 5)

We recommend TikTok 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.

1. Measures to implement the operational recommendation

1.1. Planned measure(s):

1.1.a. Description of the measure(s) (indicate the objective(s), and milestones, revision steps and, where applicable, performance indicators):

TikTok will review the GITCs in place over the underlying systems, functionalities, and automated controls to determine the most appropriate controls to be relied upon for Audit testing.

1.1.b. Timing for implementation:

30 June 2026

B.26 - Recommendation 26, Article 31(1, 2)

We recommend TikTok 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.

1. Measures to implement the operational recommendation

1.1. Planned measure(s):

1.1.a. Description of the measure(s) (indicate the objective(s), and milestones, revision steps and, where applicable, performance indicators):

TikTok will review the GITCs in place over the underlying systems, functionalities, and automated controls to determine the most appropriate controls to be relied upon for Audit testing.

1.1.b. Timing for implementation:

30 June 2026

B.27 - Recommendation 27, Article 31(3)

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

1. Measures to implement the operational recommendation

1.1. Planned measure(s):

1.1.a. Description of the measure(s) (indicate the objective(s), and milestones, revision steps and, where applicable, performance indicators):

TikTok will continue to review its internal control framework (including, where appropriate, GITCs), and the documentation in place to support this, to identify areas of opportunity for enhancement.

Where appropriate, TikTok will then enhance documentation in place to support the Audit, and / or design and implement new or amended control activities to strengthen the control environment.

1.1.b. Timing for implementation:

30 June 2026

B.28 - Recommendation 28, Article 32(1, 2)

We recommend TikTok 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.

1. Measures to implement the operational recommendation

1.1. Planned measure(s):

1.1.a. Description of the measure(s) (indicate the objective(s), and milestones, revision steps and, where applicable, performance indicators):

TikTok will review the GITCs in place over the underlying systems, functionalities, and automated controls to determine the most appropriate controls to be relied upon for Audit testing.

1.1.b. Timing for implementation:

30 June 2026

B.29 - Recommendation 29, Article 38(1)

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

1. Measures to implement the operational recommendation

1.1. Planned measure(s):

1.1.a. Description of the measure(s) (indicate the objective(s), and milestones, revision steps and, where applicable, performance indicators):

TikTok will continue to assess its relevant GITCs to identify areas of enhancement.

Where appropriate, TikTok will then design and implement new or amended control activities to strengthen this area of its GITC environment.

1.1.b. Timing for implementation:

30 June 2026

B.30 - Recommendation 30, Article 39(2)

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.

1. Measures to implement the operational recommendation

1.1. Planned measure(s):

1.1.a. Description of the measure(s) (indicate the objective(s), and milestones, revision steps and, where applicable, performance indicators):

TikTok will continue to closely monitor any further guidelines issued by the European Commission and will, where appropriate, further re-assess its compliance position to align with any new requirements or best practices issued.

1.1.b. Timing for implementation:

31 December 2025

B.31 - Recommendation 31, Article 39(2)

Furthermore, we recommend TikTok 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.

1. Measures to implement the operational recommendation

1.1. Planned measure(s):

1.1.a. Description of the measure(s) (indicate the objective(s), and milestones, revision steps and, where applicable, performance indicators):

TikTok will review the GITCs in place over the underlying systems, functionalities, and automated controls to determine the most appropriate controls to be relied upon for Audit testing.

1.1.b. Timing for implementation:

31 December 2025

B.32 - Recommendation 32, Article 39(3)

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

1. Measures to implement the operational recommendation

1.1. Planned measure(s):

1.1.a. Description of the measure(s) (indicate the objective(s), and milestones, revision steps and, where applicable, performance indicators):

TikTok notes the auditor observations and the recommendation. It will continue to assess its compliance position and controls and, if necessary, revise them to adequately cover relevant requirements and best practices. TikTok will also continue to closely monitor any further guidelines issued by the European Commission. For the second auditor observation specifically, TikTok will complete its internal review and work plan, and where appropriate, update its logic to provide more detailed reasons within the relevant data fields.

1.1.c. Timing for implementation:

31 December 2025

B.33 - Recommendation 33, Article 42(2)

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.

1. Measures to implement the operational recommendation

1.1. Planned measure(s):

1.1.a. Description of the measure(s) (indicate the objective(s), and milestones, revision steps and, where applicable, performance indicators):

TikTok will continue to review its internal control framework (including General IT Controls in place over the underlying systems, functionalities, and automated controls) to identify areas of opportunity for enhancement.

TikTok will then undertake a risk-based exercise to design and implement new or amended control activities to strengthen the control environment.

1.1.b. Timing for implementation:

30 June 2026

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

Not applicable to this Implementation Report.

Section D: Any other information the Audited provider wishes to convey

Not applicable to this Implementation Report.