



2024/2835

5.11.2024

COMMISSION IMPLEMENTING REGULATION (EU) 2024/2835

of 4 November 2024

laying down templates concerning the transparency reporting obligations of providers of intermediary services and of providers of online platforms under Regulation (EU) 2022/2065 of the European Parliament and of the Council

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2022/2065 of the European Parliament and of the Council of 19 October 2022 on a Single Market for Digital Services and amending Directive 2000/31/EC (Digital Services Act) ⁽¹⁾, and in particular Articles 15(3) and 24(6) thereof,

After consulting the Digital Services Committee in accordance with Article 88(1) of Regulation (EU) 2022/2065,

Whereas:

- (1) In order to ensure an adequate level of transparency and accountability, as well as to enable comprehensive and comparable reporting, it is necessary to lay down templates concerning the form, content and other details of the reports that providers of intermediary services must publish pursuant to Articles 15(1), 24(1) and 42(2) of Regulation (EU) 2022/2065.
- (2) In accordance with Regulation (EU) 2022/2065, and in line with the objective of establishing clear, effective, balanced and proportionate due diligence obligations for a transparent and safe online environment for providers of intermediary services, the transparency reporting obligations applied to those providers should be proportionate to their societal impact. On this basis, Regulation (EU) 2022/2065 outlines different transparency reporting obligations for providers of intermediary services, providers of hosting services, providers of online platforms, and providers of very large online platforms and very large online search engines, which are proportionate to their type and size. Article 15(2) of Regulation (EU) 2022/2065 also exempts from the reporting obligation laid down in Article 15(1) of that Regulation providers of intermediary services which qualify as micro or small enterprises within the meaning of Recommendation 2003/361/EC ⁽²⁾ and which are not very large online platforms within the meaning of Article 33 of that Regulation.
- (3) In order to enable effective scrutiny over content moderation decisions, providers of intermediary services, providers of hosting services, providers of online platforms, providers of very large online platforms and of very large online search engines should use the templates and the instructions laid out in the Annexes to this Regulation when complying with their transparency reporting obligations pursuant to Regulation (EU) 2022/2065.
- (4) In order to facilitate compliance with providers' transparency obligations, in particular to ensure the machine-readability and easy accessibility of the transparency reports, the publication format should be harmonised in accordance with Articles 15(3) and 24(6) of Regulation (EU) 2022/2065.
- (5) To ensure that the transparency reports are machine-readable, providers of intermediary services, providers of hosting services, providers of online platforms, and providers of very large online platforms and of very large online search engines shall publish the transparency report in an Open Document Format (ODF) CSV (comma-separated values) format. The Commission shall make available online the CSV- and XLSX-versions of the templates in Annex I.

⁽¹⁾ OJ L 277, 27.10.2022, p. 1, ELI: <http://data.europa.eu/eli/reg/2022/2065/oj>.

⁽²⁾ OJ L 124, 20.5.2003, p. 36, ELI: <http://data.europa.eu/eli/reco/2003/361/oj>.

- (6) In order to enable the comparability of the transparency reports of all providers, the reporting periods and the publication dates should be harmonised in accordance with Articles 15(3) and 24(6) of Regulation (EU) 2022/2065.
- (7) According to Article 42(1) of Regulation (EU) 2022/2065, providers of very large online platforms and of very large online search engines shall report at least every six months. The start of those provider's reporting cycle depends on the date the service has been designated as a very large online platform or as a very large online search engine. Consequently, the biannual reporting cycles of providers of very large online platforms and very large online search engines are not harmonised.
- (8) According to Article 15(1) of Regulation (EU) 2022/2065, providers of intermediary services, of hosting services, and of online platforms shall report annually, starting from 17 February 2024, the date of full entry of application of Regulation (EU) 2022/2065. The biannual reporting cycles of providers of very large online platforms and of very large online search engines are not aligned with the annual reporting cycles of providers of intermediary services, of hosting services, and of online platforms.
- (9) For providers of intermediary services, of hosting services, and of online platforms, the annual reporting cycle pursuant to Regulation (EU) 2022/2065 shall be aligned with the harmonised reporting cycles in this Regulation. Therefore, the second reporting cycle pursuant to Regulation (EU) 2022/2065, starting latest on 17 February 2025, shall cover the period until 31 December 2025. Providers of intermediary services, of hosting services, and of online platforms, shall follow the templates set out in Annex I to this Regulation as of 1 July 2025. The first full harmonised reporting cycle covers 1 January 2026 until 31 December 2026.
- (10) For providers of very large online platforms and of very large online search engines, the first reporting cycle following the templates set out in Annex I to this Regulation shall cover the period 1 July until 31 December 2025.
- (11) Providers of intermediary services, providers of hosting services, providers of online platforms, providers of very large online platforms and providers of very large online search engines are encouraged to conform their transparency reports to the templates set out in Annex I to this Regulation following the entry into force of this Regulation.
- (12) To facilitate the Commission's evaluation of the potential effect of Regulation (EU) 2022/2065 in accordance with Article 91 of Regulation (EU) 2022/2065, providers of intermediary services, providers of hosting services, providers of online platforms, and providers of very large online platforms and very large online search engines shall retain the transparency reports for a minimum period of at least five years after publication.
- (13) Providers of intermediary services, providers of hosting services, providers of online platforms, and providers of very large online platforms and very large online search engines can publish updated versions of previously published transparency reports for the purpose of rectifying inconsistencies, errors, or changes in the methodology applied to calculate reported figures. Versions of a transparency report shall be explicitly marked to allow for easy recognition of the version and date of the transparency report.
- (14) To ensure public access to historical transparency reports, the transparency reports, including all published versions, shall at least remain publicly accessible during the five-year retention period,

HAS ADOPTED THIS REGULATION:

Article 1

Templates for the transparency reports

1. For the purpose of complying with their transparency reporting obligations pursuant to Articles 15, 24 and 42 of Regulation (EU) 2022/2065, providers of intermediary services, providers of hosting services, providers of online platforms, providers of very large online platforms and providers of very large online search engines shall use the CSV- or XLSX-version of the templates set out under Annex I to this Regulation.
2. The templates referred to in paragraph 1 of this Article shall be filled in and made publicly available in accordance with Annex II of this Regulation.

Article 2

Reporting period

1. The yearly reporting period for providers of intermediary services, of hosting services, and of online platforms pursuant to Article 15(1) of Regulation (EU) 2022/2065 shall be from 1 January until 31 December.
2. Providers of very large online platforms and of very large online search engines shall publish their transparency reports at least every six months pursuant to Article 42(1) of Regulation (EU) 2022/2065, covering respectively periods from 1 January until 30 June and 1 July until 31 December.
3. Providers of intermediary services, providers of hosting services, providers of online platforms, providers of very large online platforms and providers of very large online search engines shall make the reports referred to in this article publicly available at the latest by two months after the date of the conclusion of each reporting period.
4. The transparency reports of providers of intermediary services, providers of hosting services, providers of online platforms, providers of very large online platforms and providers of very large online search engines shall be based on the templates set out in Annex I to this Regulation as of 1 July 2025.

Article 3

Retention period

1. Providers of intermediary services, providers of hosting services, providers of online platforms, and providers of very large online platforms and of very large online search engines shall retain the transparency reports for at least five years after their publication.
2. Transparency reports, including all published versions, shall remain publicly available for the entire duration of the retention period.

*Article 4***Entry into force**

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 4 November 2024.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX I

Templates for providers of intermediary services, hosting services, online platforms, very large online platforms and of very large online search engines

PART I

GENERAL REMARKS

Pursuant to Article 1(1) of this Regulation, providers of intermediary services, providers of hosting services, providers of online platforms, providers of very large online platforms and providers of very large online search engines shall fill in the templates in the CSV- and XLSX-version of this Annex.

This Annex contains two templates:

- (1) **‘Quantitative Template’**, consisting of eight sections, and
- (2) **‘Qualitative Template’**, consisting of one section.

Annex II contains general instructions on the functioning of the templates and detailed instructions to fill out both templates. The templates in this Annex shall be filled out in accordance with those instructions. The tables included in this Annex are used only for illustrative purposes. The CSV- and XLSX-version of this Annex shall be used to fulfil the reporting obligations in Articles 15, 24 and 42 of Regulation (EU) 2022/2065. The CSV- and XLSX-versions of this Annex can be accessed at <https://digital-strategy.ec.europa.eu/en/policies/dsa-brings-transparency>.

PART II
TEMPLATES

1. QUANTITATIVE TEMPLATE

1.1. Report identification

Applicability	Service	Indicator	Value
All	Text	Name of the service provider	Text
All	Text	Date of the publication of the report	YYYY-MM-DD/YYYY-MM-DD
All	Text	Date of the publication of the latest previous report	YYYY-MM-DD/YYYY-MM-DD
All	Text	Starting date of reporting period	YYYY-MM-DD/YYYY-MM-DD
All	Text	Ending date of reporting period	YYYY-MM-DD/YYYY-MM-DD

1.2. Article 15(1)(a). Member State orders

1.2.1. Member State orders to act against illegal content

Applicability	Service	Reporting period	Category of illegal content	Description of the sub-category "Other"	Scope	Number of orders to act against illegal content received	Number of specific items of information included in the total number of orders to act against illegal content	Median time to inform the authority of the receipt of the order to act against illegal content	Median time to give effect to the order to act against illegal content
All	Text	YYYY-MM-DD/YYYY-MM-DD	TOTAL		TOTAL	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 1		TOTAL	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 1a		TOTAL	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	[...]		TOTAL	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 1c	Text to detail "Other"	TOTAL	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	[...]		TOTAL	Number	Number	Number	Number

All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 14		TOTAL	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	[...]		TOTAL	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 14f	Text to detail "Other"	TOTAL	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	TOTAL		AT	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 1		AT	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 1a		AT	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	[...]		AT	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 1c	Text to detail "Other"	AT	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	[...]		AT	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 14		AT	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	[...]		AT	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 14 f	Text to detail "Other"	AT	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	TOTAL		[...]	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 1		[...]	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 1a		[...]	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	[...]		[...]	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 1c	Text to detail "Other"	[...]	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	[...]		[...]	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 14		[...]	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	[...]		[...]	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 14 f	Text to detail "Other"	[...]	Number	Number	Number	Number

All	Text	YYYY-MM-DD/YYYY-MM-DD	TOTAL		SE	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 1		SE	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 1a		SE	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	[...]		SE	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 1c	Text to detail "Other"	SE	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	[...]		SE	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 14		SE	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	[...]		SE	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 14 f	Text to detail "Other"	SE	Number	Number	Number	Number

1.2.2. Member State orders to provide information

Applicability	Service	Reporting period	Category of illegal content	Description of the sub-category "Other"	Scope	Number of orders to provide information	Median time to inform the authority of the receipt of the order to provide information	Median time to give effect to the order to provide information
All	Text	YYYY-MM-DD/YYYY-MM-DD	TOTAL		TOTAL	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 1		TOTAL	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 1a		TOTAL	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	[...]		TOTAL	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 1c	Text to detail "Other"	TOTAL	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	[...]		TOTAL	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 14		TOTAL	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	[...]		TOTAL	Number	Number	Number

All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 14 f	Text to detail "Other"	TOTAL	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 16		TOTAL	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	TOTAL		AT	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 1		AT	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 1a		AT	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	[...]		AT	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 1c	Text to detail "Other"	AT	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	[...]		AT	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 14		AT	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	[...]		AT	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 14 f	Text to detail "Other"	AT	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 16		AT	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	TOTAL		[...]	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 1		[...]	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 1a		[...]	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	[...]		[...]	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 1c	Text to detail "Other"	[...]	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	[...]		[...]	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 14		[...]	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	[...]		[...]	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 14 f	Text to detail "Other"	[...]	Number	Number	Number

All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 16		[...]	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	TOTAL		SE	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 1		SE	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 1a		SE	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	[...]		SE	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 1c	Text to detail "Other"	SE	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	[...]		SE	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 14		SE	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	[...]		SE	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 14 f	Text to detail "Other"	SE	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 16		SE	Number	Number	Number

1.2.3. Contextual information on orders

[...]	Contextual information on number of orders to act against illegal content received	Contextual information on number of specific items of information included in the total number of orders to act against illegal content	Contextual information on Median time to inform the authority of the receipt of the order to act against illegal content	Contextual information on Median time to give effect to the order to act against illegal content	Contextual information on Number of orders to provide information	Contextual information on Median time to inform the authority of the receipt of the order to provide information	Contextual information on Median time to give effect to the order to provide information
[...]	Text	Text	Text	Text	Text	Text	Text

1.3. Article 15(1)(b). Notices submitted in accordance with article 16 of Regulation (EU) 2022/2065

Applicability	Service	Reporting period	Category of illegal content	Description of the sub-category "Other"	Number of notices received	Number of notices received from Trusted flaggers	Number of specific items of information included in the total number of notices	Number of specific items of information included in the total number of notices by Trusted Flaggers (Trusted Flagger notices)	Median time to take action	Median time to take action (Trusted Flagger notices)
Only for providers of hosting services, including online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	TOTAL		Number	Number	Number	Number	Number	Number
Only for providers of hosting services, including online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Category 1		Number	Number	Number	Number	Number	Number
Only for providers of hosting services, including online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Category 1a		Number	Number	Number	Number	Number	Number
Only for providers of hosting services, including online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	[...]		Number	Number	Number	Number	Number	Number

Only for providers of hosting services, including online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Category 1c	Text to detail "Other"	Number	Number	Number	Number	Number	Number
Only for providers of hosting services, including online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	[...]		Number	Number	Number	Number	Number	Number
Only for providers of hosting services, including online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Category 14		Number	Number	Number	Number	Number	Number
Only for providers of hosting services, including online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	[...]		Number	Number	Number	Number	Number	Number
Only for providers of hosting services, including online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Category 14 f	Text to detail "Other"	Number	Number	Number	Number	Number	Number
Only for providers of hosting services, including online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	TOTAL		Number	Number	Number	Number	Number	Number
Only for providers of hosting services, including online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Category 17		Number	Number	Number	Number	Number	Number

[...]	Number of actions taken on the basis of the law	Number of actions taken on the basis of the law (Trusted Flagger notices)	Number of actions taken on the basis of the terms and conditions of the service	Number of actions taken on the basis of the terms and conditions of the service (Trusted Flagger notices)
[...]	Number	Number	Number	Number

1.3.1. Contextual information on notices

[...]	Contextual information on Number of notices received	Contextual information on Number of notices received from Trusted flaggers	Contextual information on Number of specific items of information included in the total number of notices	Contextual information on Number of specific items of information included in the total number of notices by Trusted Flaggers (Trusted Flagger notices)	Contextual information on Median time to take action	Contextual information on Median time to take action (Trusted Flagger notices)
[...]	Text	Text	Text	Text	Text	Text

[...]	Contextual information on Number of actions taken on the basis of the law	Contextual information on Number of actions taken on the basis of the law (Trusted Flagger notices)	Contextual information on Number of actions taken on the basis of the terms and conditions of the service	Contextual information on Number of actions taken on the basis of the terms and conditions of the service (Trusted Flagger notices)
[...]	Text	Text	Text	Text

1.4. Article 15(1)(c). Meaningful and comprehensible information on own-initiative content moderation

Applicability	Service	Reporting period	Category of illegal content	Description of the sub-category "Other"	Number of measures taken at the provider's own initiative	Number of measures taken after detection with solely automated means	Visibility restriction Removal	Visibility restriction Disable	Visibility restriction Demoted
All	Text	YYYY-MM-DD/YYYY-MM-DD	TOTAL		Number	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 1		Number	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 1a		Number	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	[...]		Number	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 1c	Text to detail "Other"	Number	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	[...]		Number	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 14		Number	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	[...]		Number	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 14f	Text to detail "Other"	Number	Number	Number	Number	Number

[...]	Visibility restriction Age restricted	Visibility restriction Interaction restricted	Visibility restriction Labelled	Visibility restriction Other	Monetary restriction Suspension	Monetary restriction Termination	Monetary restriction Other	Provision of the service Suspension	Provision of the service Termination	Account restriction Suspension	Account restriction Termination
[...]	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number
[...]	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number
[...]	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number
[...]	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number
[...]	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number
[...]	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number
[...]	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number
[...]	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number
[...]	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number

Applicability	Service	Reporting period	Category of incompatibility with the provider's terms and conditions	Description of the sub-category "Other"	Number of measures taken at the provider's own initiative	Number of measures taken after detection with solely automated means	Visibility restriction Removal	Visibility restriction Disable	Visibility restriction Demoted
All	Text	YYYY-MM-DD/YYYY-MM-DD	TOTAL		Number	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 1		Number	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 1a		Number	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	[...]		Number	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 1c	Text to detail "Other"	Number	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	[...]		Number	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 15		Number	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	[...]		Number	Number	Number	Number	Number
All	Text	YYYY-MM-DD/YYYY-MM-DD	Category 15g	Text to detail "Other"	Number	Number	Number	Number	Number

[...]	Visibility restriction Age restricted	Visibility restriction Interaction restricted	Visibility restriction Labelled	Visibility restriction Other	Monetary restriction Suspension	Monetary restriction Termination	Monetary restriction Other	Provision of the service Suspension	Provision of the service Termination	Account restriction Suspension	Account restriction Termination
[...]	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number
[...]	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number
[...]	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number
[...]	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number
[...]	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number
[...]	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number
[...]	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number
[...]	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number
[...]	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number

Contextual Information on Number of measures taken at the provider's own initiative	Contextual Information on Number of measures taken after detection with solely automated means	Contextual Information on Visibility restriction Removal	Contextual Information on Visibility restriction Disable	Contextual Information on Visibility restriction Demoted	Contextual Information on Visibility restriction Age restricted	Contextual Information on Visibility restriction Interaction restricted	Contextual Information on Visibility restriction Labelled
Text	Text	Text	Text	Text	Text	Text	Text

Contextual Information on Visibility restriction Other	Contextual Information on Monetary restriction Suspension	Contextual Information on Monetary restriction Termination	Contextual Information on Monetary restriction Other	Contextual Information on Provision of the service Suspension	Contextual Information on Provision of the service Termination	Contextual Information on Account restriction Suspension	Contextual Information on Account restriction Termination
Text	Text	Text	Text	Text	Text	Text	Text

1.5. Articles 15(1)(d), 24(1)(a) and 24(1)(b)

1.5.1. Internal complaints mechanism, out-of-court dispute settlement bodies and suspensions imposed on repeated offenders

Applicability	Service	Reporting period	Section	Indicator	Scope	Value	Contextual Information
All	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Number of complaints submitted to the internal-complaints mechanism	Total number	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Number of complaints submitted to the internal-complaints mechanism	Decisions upheld	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Number of complaints submitted to the internal-complaints mechanism	Decisions partially reversed	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Number of complaints submitted to the internal-complaints mechanism	Decisions reversed	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Number of complaints submitted to the internal-complaints mechanism	Median time	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Number of complaints submitted to the internal-complaints mechanism	Decision omitted	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Number of restrictions newly imposed as a result of an internal complaint	Total number	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Complaint regarding a decision to remove or disable access to or restrict visibility of information	Total number	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Complaint regarding a decision to remove or disable access to or restrict visibility of information	Decisions upheld	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Complaint regarding a decision to remove or disable access to or restrict visibility of information	Decisions partially reversed	Number	Text

Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Complaint regarding a decision to remove or disable access to or restrict visibility of information	Decisions reversed	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Complaint regarding a decision to remove or disable access to or restrict visibility of information	Median time	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Complaint regarding a decision to suspend or terminate the provision of the service	Total number	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Complaint regarding a decision to suspend or terminate the provision of the service	Decisions upheld	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Complaint regarding a decision to suspend or terminate the provision of the service	Decisions partially reversed	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Complaint regarding a decision to suspend or terminate the provision of the service	Decisions reversed	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Complaint regarding a decision to suspend or terminate the provision of the service	Median time	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Complaint regarding a decision to suspend or terminate an account	Total number	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Complaint regarding a decision to suspend or terminate an account	Decisions upheld	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Complaint regarding a decision to suspend or terminate an account	Decisions partially reversed	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Complaint regarding a decision to suspend or terminate an account	Decisions reversed	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Complaint regarding a decision to suspend or terminate an account	Median time	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Complaint regarding a decision to restrict the ability to monetise information	Total number	Number	Text

Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Complaint regarding a decision to restrict the ability to monetise information	Decisions upheld	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Complaint regarding a decision to restrict the ability to monetise information	Decisions partially reversed	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Complaint regarding a decision to restrict the ability to monetise information	Decisions reversed	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Complaint regarding a decision to restrict the ability to monetise information	Median time	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Complaint regarding a decision not to take action on a notice submitted in accordance with Article 16	Total number	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Complaint regarding a decision not to take action on a notice submitted in accordance with Article 16	Decisions upheld	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Complaint regarding a decision not to take action on a notice submitted in accordance with Article 16	Decisions partially reversed	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Complaint regarding a decision not to take action on a notice submitted in accordance with Article 16	Decisions reversed	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Complaint regarding a decision not to take action on a notice submitted in accordance with Article 16	Median time	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Complaint regarding a decision not to take action on a notice submitted by a Trusted Flagger in accordance with Article 16	Total number	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Complaint regarding a decision not to take action on a notice submitted by a Trusted Flagger in accordance with Article 16	Decisions upheld	Number	Text

Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Complaint regarding a decision not to take action on a notice submitted by a Trusted Flagger in accordance with Article 16	Decisions partially reversed	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Complaint regarding a decision not to take action on a notice submitted by a Trusted Flagger in accordance with Article 16	Decisions reversed	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Internal complaints mechanism	Complaint regarding a decision not to take action on a notice submitted by a Trusted Flagger in accordance with Article 16	Median time	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Out-of-court dispute settlement bodies	Number of disputes submitted to out-of-court dispute settlement bodies	Total number	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Out-of-court dispute settlement bodies	Number of disputes submitted to out-of-court dispute settlement bodies	Decisions upheld	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Out-of-court dispute settlement bodies	Number of disputes submitted to out-of-court dispute settlement bodies	Decisions partially reversed	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Out-of-court dispute settlement bodies	Number of disputes submitted to out-of-court dispute settlement bodies	Decisions reversed	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Out-of-court dispute settlement bodies	Number of disputes submitted to out-of-court dispute settlement bodies	Median time	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Out-of-court dispute settlement bodies	Number of disputes submitted to out-of-court dispute settlement bodies	Decision omitted	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Out-of-court dispute settlement bodies	Number of disputes submitted to out-of-court dispute settlement bodies	Percentage of outcomes implemented	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Suspensions imposed on repeated offenders	Number of suspensions enacted for the provision of manifestly illegal content	Total number	Number	Text

Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Suspensions imposed on repeated offenders	Number of suspensions enacted for the provision of manifestly unfounded notices	Total number	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Suspensions imposed on repeated offenders	Number of suspensions enacted for the provision of manifestly unfounded complaints	Total number	Number	Text

1.6. Article 15(1)(b)(c)(e) and Article 42(2)(c). Use of automated means for content moderation and indicators of accuracy

Applicability	Service	Reporting period	Section	Indicator	Scope	Value	Contextual Information
All	Text	YYYY-MM-DD/YYYY-MM-DD	Use of automated means for content moderation	Number of measures solely taken by automated means	Total number	Number	Text
All	Text	YYYY-MM-DD/YYYY-MM-DD	Use of automated means for content moderation	Number of measures not taken by automated means	Total number	Number	Text
All	Text	YYYY-MM-DD/YYYY-MM-DD	Use of automated means for content moderation	Accuracy of the automated means - Accuracy	Total number	Number	Text
All	Text	YYYY-MM-DD/YYYY-MM-DD	Use of automated means for content moderation	Accuracy of the automated means - Precision	Total number	Number	Text
All	Text	YYYY-MM-DD/YYYY-MM-DD	Use of automated means for content moderation	Accuracy of the automated means - Recall	Total number	Number	Text
All	Text	YYYY-MM-DD/YYYY-MM-DD	Use of automated means for content moderation	Number of measures solely taken by automated means	Own-initiative	Number	Text
All	Text	YYYY-MM-DD/YYYY-MM-DD	Use of automated means for content moderation	Number of measures not taken by automated means	Own-initiative	Number	Text
All	Text	YYYY-MM-DD/YYYY-MM-DD	Use of automated means for content moderation	Accuracy of the automated means - Accuracy	Own-initiative	Number	Text

All	Text	YYYY-MM-DD/YYYY-MM-DD	Use of automated means for content moderation	Accuracy of the automated means - Precision	Own-initiative	Number	Text
All	Text	YYYY-MM-DD/YYYY-MM-DD	Use of automated means for content moderation	Accuracy of the automated means - Recall	Own-initiative	Number	Text
Only for providers of hosting services, including online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Use of automated means for content moderation	Number of notices solely processed by automated means	NAM Total	Number	Text
Only for providers of hosting services, including online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Use of automated means for content moderation	Number of notices not processed by automated means	NAM Total	Number	Text
Only for providers of hosting services, including online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Use of automated means for content moderation	Accuracy of the automated means - Accuracy	NAM Total	Number	Text
Only for providers of hosting services, including online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Use of automated means for content moderation	Accuracy of the automated means - Precision	NAM Total	Number	Text
Only for providers of hosting services, including online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Use of automated means for content moderation	Accuracy of the automated means - Recall	NAM Total	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Use of automated means for content moderation	Number of notices solely processed by automated means	NAM Trusted Flagger	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Use of automated means for content moderation	Number of notices not processed by automated means	NAM Trusted Flagger	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Use of automated means for content moderation	Accuracy of the automated means - Accuracy	NAM Trusted Flagger	Number	Text

Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Use of automated means for content moderation	Accuracy of the automated means - Precision	NAM Trusted Flagger	Number	Text
Only for providers of online platforms	Text	YYYY-MM-DD/YYYY-MM-DD	Use of automated means for content moderation	Accuracy of the automated means - Recall	NAM Trusted Flagger	Number	Text
Only for VLOPs	Text	YYYY-MM-DD/YYYY-MM-DD	Use of automated means for content moderation	Number of measures solely taken by automated means	bg	Number	Text
Only for VLOPs	Text	YYYY-MM-DD/YYYY-MM-DD	Use of automated means for content moderation	Number of measures solely taken by automated means	[...]	Number	Text
Only for VLOPs	Text	YYYY-MM-DD/YYYY-MM-DD	Use of automated means for content moderation	Number of measures solely taken by automated means	sv	Number	Text
Only for VLOPs	Text	YYYY-MM-DD/YYYY-MM-DD	Use of automated means for content moderation	Number of measures not taken by automated means	bg	Number	Text
Only for VLOPs	Text	YYYY-MM-DD/YYYY-MM-DD	Use of automated means for content moderation	Number of measures not taken by automated means	[...]	Number	Text
Only for VLOPs	Text	YYYY-MM-DD/YYYY-MM-DD	Use of automated means for content moderation	Number of measures not taken by automated means	sv	Number	Text
Only for VLOPs	Text	YYYY-MM-DD/YYYY-MM-DD	Use of automated means for content moderation	Accuracy of the automated means - Accuracy	bg	Number	Text
Only for VLOPs	Text	YYYY-MM-DD/YYYY-MM-DD	Use of automated means for content moderation	Accuracy of the automated means - Precision	[...]	Number	Text
Only for VLOPs	Text	YYYY-MM-DD/YYYY-MM-DD	Use of automated means for content moderation	Accuracy of the automated means - Recall	sv	Number	Text

Only for VLOPs	Text	YYYY-MM-DD/YYYY-MM-DD	Use of automated means for content moderation	Accuracy of the automated means - Accuracy	bg	Number	Text
Only for VLOPs	Text	YYYY-MM-DD/YYYY-MM-DD	Use of automated means for content moderation	Accuracy of the automated means - Precision	[...]	Number	Text
Only for VLOPs	Text	YYYY-MM-DD/YYYY-MM-DD	Use of automated means for content moderation	Accuracy of the automated means - Recall	sv	Number	Text
Only for VLOPs	Text	YYYY-MM-DD/YYYY-MM-DD	Use of automated means for content moderation	Accuracy of the automated means - Accuracy	bg	Number	Text
Only for VLOPs	Text	YYYY-MM-DD/YYYY-MM-DD	Use of automated means for content moderation	Accuracy of the automated means - Precision	[...]	Number	Text
Only for VLOPs	Text	YYYY-MM-DD/YYYY-MM-DD	Use of automated means for content moderation	Accuracy of the automated means - Recall	sv	Number	Text

1.7. Articles 42(2)(a) and 42(2)(b). Human resources dedicated to content moderation

Applicability	Service	Reporting period	Section	Indicator	Scope	Value	Contextual information
Only for VLOPs	Text	YYYY-MM-DD/YYYY-MM-DD	Human resources dedicated to content moderation	Number of internal moderators employed by the provider	Total number	Number	Text
Only for VLOPs	Text	YYYY-MM-DD/YYYY-MM-DD	Human resources dedicated to content moderation	Number of external moderators contracted by the provider	Total number	Number	Text
Only for VLOPs	Text	YYYY-MM-DD/YYYY-MM-DD	Human resources dedicated to content moderation	Number of total moderators with sufficient linguistic expertise	Total number	Number	Text

Only for VLOPs	Text	YYYY-MM-DD/YYYY-MM-DD	Human resources dedicated to content moderation	Number of total moderators with sufficient linguistic expertise	bg	Number	Text
Only for VLOPs	Text	YYYY-MM-DD/YYYY-MM-DD	Human resources dedicated to content moderation	Number of total moderators with sufficient linguistic expertise	[...]	Number	Text
Only for VLOPs	Text	YYYY-MM-DD/YYYY-MM-DD	Human resources dedicated to content moderation	Number of total moderators with sufficient linguistic expertise	sv	Number	Text

1.8. Article 42(3). Average monthly active recipients of the service for each Member State

Applicability	Service	Reporting period	Indicator	Scope	Value
Only for VLOPs and VLOSEs	Text	YYYY-MM-DD/YYYY-MM-DD	Number of average monthly active recipients during the reporting period	TOTAL	Number
Only for VLOPs and VLOSEs	Text	YYYY-MM-DD/YYYY-MM-DD	Number of average monthly active recipients during the reporting period	AT	Number
Only for VLOPs and VLOSEs	Text	YYYY-MM-DD/YYYY-MM-DD	Number of average monthly active recipients during the reporting period	[...]	Number
Only for VLOPs and VLOSEs	Text	YYYY-MM-DD/YYYY-MM-DD	Number of average monthly active recipients during the reporting period	SE	Number

2. QUALITATIVE TEMPLATE

Applicability	Service	Reporting period	Indicator	Value
All	Text	YYYY-MM-DD/YYYY-MM-DD	Summary of the content moderation engaged in at the providers' own initiative	Free text
All	Text	YYYY-MM-DD/YYYY-MM-DD	Meaningful and comprehensible information regarding content moderation engaged in at the providers' own initiative	Free text
All	Text	YYYY-MM-DD/YYYY-MM-DD	Qualitative description of the automated means	Free text

All	Text	YYYY-MM-DD/YYYY-MM-DD	Qualitative description of indicators of accuracy and possible rate of error of automated means	Free text
All	Text	YYYY-MM-DD/YYYY-MM-DD	Specification of the precise purposes to apply automated means	Free text
All	Text	YYYY-MM-DD/YYYY-MM-DD	Safeguards applied to the use of automated means	Free text
All	Text	YYYY-MM-DD/YYYY-MM-DD	High-level description of the content moderation governance structure	Free text
Only for VLOPs	Text	YYYY-MM-DD/YYYY-MM-DD	Qualifications of the human resources dedicated to content moderation	Free text
Only for VLOPs	Text	YYYY-MM-DD/YYYY-MM-DD	Training given to human resources dedicated to content moderation	Free text
Only for VLOPs	Text	YYYY-MM-DD/YYYY-MM-DD	Support given to human resources dedicated to content moderation	Free text
Only for VLOPs	Text	YYYY-MM-DD/YYYY-MM-DD	Methodology used to compute the number of human resources dedicated to content moderation	Free text

ANNEX II

Instructions for filling in the transparency reports templates under Annex I

PART I

GENERAL INSTRUCTIONS

This Annex provides instructions for completing the transparency report templates set out in Annex I in accordance with Articles 15, 24 and 42 of Regulation (EU) 2022/2065.

Pursuant to Article 1 of this Regulation, providers of intermediary services, providers of hosting services, providers of online platforms, providers of very large online platforms and providers of very large online search engines shall fill in the templates in Annex I.

Providers of intermediary services, providers of hosting services, providers of online platforms, providers of very large online platforms and providers of very large online search engines shall publish one transparency report in accordance with the templates in Annex I per service that it offers.

1. STRUCTURE OF THE TRANSPARENCY REPORT TEMPLATES

The information in the transparency report shall be provided by completing the following templates set out in Annex I:

- (1) **'Quantitative Template'**, which is to be used to provide quantitative machine-readable information on content moderation, in accordance with the requirements under Articles 15, 24 and 42 of Regulation (EU) 2022/2065.
- (2) **'Qualitative Template'**, which is to be used to provide qualitative meaningful information on content moderation, in accordance with the requirements under Articles 15, 24 and 42 of Regulation (EU) 2022/2065.

The transparency reports will be considered incomplete if they omit one of the two templates, both templates, or parts of them without a specific and objective reason being provided.

Pursuant to Articles 15, 24 and 42 of Regulation (EU) 2022/2065, the transparency reporting obligations for providers of intermediary services, providers of hosting services, providers of online platforms, providers of very large online platforms and providers of very large online search engines are not identical. Therefore, not all sections of the templates apply to all types of service providers. The first column in the templates indicates the type of service providers to which the corresponding requirement is applicable.

In case a reporting requirement does not apply to the provider, the corresponding row should be left blank. Where a row applies to a provider, but the result of that practice is zero, the provider shall indicate this by filling out '0' in the value field. For example, where an intermediary service provider has not received any orders from a specific Member State for Category 1 'Animal welfare' then that row shall be marked as '0', because the provider could have theoretically received such an order during the reporting period. If an intermediary service provider does not impose monetary restrictions on its service, then the number of 'Monetary restriction Suspension', 'Monetary restriction Termination', and 'Monetary restriction Other' shall be left blank, because the provider could never have imposed these restrictions during the reporting period.

The reporting obligations pursuant to Regulation (EU) 2022/2065 are without prejudice to supplementary voluntary transparency reporting efforts. Providers of intermediary services, of hosting services, of online platforms, of very large online platforms and of very large search engines are encouraged to further break down the information included in the report and to include, in addition to the mandatory quantitative and qualitative templates, an additional document outlining methodological choices, contextual information and an easily comprehensible summary.

2. TIMELINE OF THE TRANSPARENCY REPORTS

Following the entry into force of this Regulation, in accordance with Article 2 of this Regulation, providers of intermediary services, providers of hosting services, providers of online platforms, and providers of very large online platforms or of very large online search engines shall publish their transparency reports at the latest by two months from the date of the conclusion of each reporting period. Such reports shall include information on any content moderation in which they have engaged during the relevant reporting period as defined in Article 2.

3. TRANSITION PERIOD

A transition period following the full entry into application of Regulation (EU) 2022/2065 on 17 February 2024 is necessary to align the reporting timelines of providers of intermediary services, providers of hosting services and providers of online platforms with the timelines of providers of very large online platforms and of very large online search engines. The transition period ends on 31 December 2025. As of 1 January 2026, all providers of intermediary services shall follow the reporting periods outlined in Article 2 of this Regulation.

For providers of intermediary services, of hosting services, and of online platforms, the first reporting cycle following the full entry into application date of Regulation (EU) 2022/2065 ends with the publication of their first annual transparency report pursuant to Regulation (EU) 2022/2065 and latest on 16 February 2025. The second reporting cycle is a transitional reporting cycle. The transitional reporting cycle is shortened and covers the period until 31 December 2025. The start of the transitional reporting cycle depends on the data included in the first reporting cycle. For example, if a provider of an intermediary service covers the period 17 February 2024 – 31 January 2025 in their first reporting cycle, their transitional reporting cycle covers 1 February 2025 – 31 December 2025.

Providers of intermediary services, of hosting services and of online platforms shall collect information in compliance with this Regulation and the instruction outlined in this Annex on any content moderation in which they have engaged as of 1 July 2025. For the transitional reporting cycle, that means that the reporting for the period as of latest 17 February 2025 until 30 June 2025 is pursuant to Regulation (EU) 2022/2065 and the reporting for the period 1 July 2025 – 31 December 2025 must follow the templates set out in Annex I to this Regulation. For example, the provider mentioned above with a transitional reporting cycle covering the period 1 February 2025 – 31 December 2025 shall use the templates set out in Annex I for the period 1 July 2025 – 31 December 2025. For the period 1 February 2025 – 30 June 2025, the provider is encouraged to use the templates pursuant to this Regulation but is not obliged to do so. The reporting for the period 1 February 2025 – 30 June 2025 shall be pursuant to Regulation (EU) 2022/2065.

For the transitional reporting cycle, the deadline for publication set out in Article 2 to this Regulation applies. The first full annual reporting cycle of providers of intermediary services, of hosting services, and of online platform that must follow the templates set out in Annex I to this Regulation shall cover the period 1 January until 31 December 2026.

Following the entry into force of this Regulation, providers of very large online platforms and providers of very large online search engines shall collect information in compliance with the instructions outlined in this Annex on any content moderation in which they have engaged as of 1 July 2025. The first reporting cycle of providers of very large online platforms and of very large online search engines that must follow the templates set out in Annex I to this Regulation shall cover the period 1 July until 31 December 2025.

4. FORMAT OF THE TRANSPARENCY REPORTS

In accordance with Article 15(1) of Regulation (EU) 2022/2065, transparency reports shall be made publicly available in a machine-readable format and in an easily accessible manner, to ensure accountability, comparability and harmonization at Union level.

To achieve the machine-readability objective, providers of intermediary services, providers of hosting services, providers of online platforms, providers of very large online platforms and providers of very large online search engines shall publish the filled-in templates provided by this Regulation in an Open Document Format (ODF) CSV (comma-separated values) format. The templates must comply with the CSV standard RFC 4180 and must use UTF-8 (Unicode Transformation Format – 8-bit) encoding. The Commission makes available online the CSV- and XLSX-versions of the templates in this Annex.

To ensure comparability and harmonisation at Union level, providers of intermediary services, providers of hosting services, providers of online platforms, providers of very large online platforms and providers of very large online search engines shall report integer numbers when dealing with counting indicators (such as the number of moderators per official language, number of notices received, number of notices actioned, monthly active recipients of the service). All the indicators reporting a percentage shall be reported as floating numbers in the [0,1] interval. All the indicators on median time, shall be indicated in hours.

5. RETENTION PERIOD AND VERSIONING

Providers of intermediary services, providers of hosting services, providers of online platforms, providers of very large online platforms, and providers of very large online search engines shall retain the transparency reports for at least five years after their publication. During this five-year period, the transparency reports shall remain publicly available.

Providers of intermediary services, providers of hosting services, providers of online platforms, providers of very large online platforms, and providers of very large online search engines may publish updated versions of prior published transparency reports for the purpose of rectifying inaccuracies, errors, or changes in the methodology applied to calculate reported figures. In case a provider wishes to publish an updated version, it shall clearly mark that this version is an updated version of a previously published transparency report, highlight the changes made, provide a clear description of the reasons to update the previously published transparency report and the methodology applied to rectify the inconsistencies or errors, and indicate the date on which the changes were made.

All versions of a transparency report shall remain publicly available for the entire duration of the retention period and shall be explicitly marked to allow for easy recognition of the version and the date of the transparency report.

6. LINGUISTIC EXPERTISE

Pursuant to Article 42(2)(b) of Regulation (EU) 2022/2065, providers of very large online platforms shall specify the linguistic expertise of the persons carrying out activities dedicated to content moderation. When reporting on persons with 'linguistic expertise' in the transparency reports in accordance with this Regulation, providers of very large online platforms shall assess the requirement in line with the language proficiency levels of the 'Common European Framework of Reference for Languages' (CEFR). The CEFR supports learning and teaching of all languages as a transparent, coherent and comprehensive reference instrument to assess and compare competence levels. ⁽¹⁾ Self-assessment grids that illustrate the levels of proficiency described in the CEFR are available online.

To fulfil the aim of transparency sought by Article 42(2)(b) of Regulation (EU) 2022/2065, it is sufficient that providers of very large online platforms specify the number of persons that have sufficient linguistic expertise to carry out their activities related to content moderation. The minimum threshold for 'sufficient linguistic expertise' for content moderation corresponds to CEFR-B2 in the category 'Understanding'.

7. CATEGORIES OF ILLEGAL AND INCOMPATIBLE CONTENT

Regulation (EU) 2022/2065 requires the data to be provided in accordance with Articles 15(1)(a) and 15(1)(b) to be categorised by the type of (alleged) illegal content concerned. For orders that are reported pursuant to Article 15(1)(a), the indicated category of illegality in the transparency report shall correspond to the reference to one or more specific provisions of Union law or national law in compliance with Union law indicated by the relevant national judicial or administrative authorities in the order. For notices that are reported pursuant to Article 15(1)(b), the indicated category of illegality in the transparency report shall correspond to the explanation of the reasons why the individual or entity submitting a notice alleges the information to be illegal.

The data provided in accordance with Article 15(1)(c) shall be categorised by the type of illegal content or violation of the terms and conditions of the service provider. For own-initiative content moderation that are reported pursuant to Article 15(1)(c), the indicated category of illegality or the violation of the terms and conditions of the service provider in the transparency report shall correspond to the ground on which the service provider has taken the decision to impose the restriction.

⁽¹⁾ Council Recommendation of 22 May 2019 on a comprehensive approach to the teaching and learning of languages (OJ C 189, 5.6.2019, p. 15).

In accordance with the DSA Transparency Database ⁽²⁾, the list of categories consists of a high-level classification (indicated in white) which indicates the main category. The list of high-level categories is exhaustive.

Double counts should be omitted. Where multiple high-level categories apply, the category that best covers the grounds based on which the decision was taken should be chosen. More specific categories take precedence over more generic categories. For example, a post containing incitement to violence against women should be included in Category 4e 'Illegal incitement to violence and hatred against women' as it is a more specific category than the general Category 6c 'Illegal incitement to violence and hatred based on protected characteristics (hate speech)'.

Every high-level category consists of sub-categories (indicated in grey). These sub-categories function as specifications of the high-level category. Therefore, the number reported for all sub-categories shall be equal to the total number reported in the corresponding high-level categories. For example, for Category 13 on '*Unsafe, non-compliant or prohibited products*', the total number reported under '*Unsafe, non-compliant or prohibited products*' (white row) shall be equal to the total number of the sub-categories 13a-13b-13c (grey rows). The sub-categories are specifications of the high-level categories. For example, for Category 13, the sub-category 13a '*Prohibited or restricted products*', includes, for example, drugs, controlled substances such as prescription medicines, endangered or protected species and products made thereof, alcohol, tobacco, weapons, including firearms, ammunition, and explosives, etc. which cannot be freely sold to consumers by online platforms. Sub-category 13b '*Unsafe or non-compliant products*' includes, for example, all products covered by the EU General Product Safety framework and Union product harmonisation legislation including on dangerous toys. Providers can add additional specific sub-categories to the high-level categories by using the '*Not captured by any other sub-category*'-field. Providers shall not include additional high-level categories.

Providers have two options to contextualise their application of the illegal content categories in their reporting. First, providers are encouraged to indicate the types of illegal content that have been included within the respective categories. In the column "Contextual information" providers may lay out more detailed and contextual information about their interpretation of the categories on the basis of their terms and conditions policies and specify how they relate to each illegal content category description.

Second, under the high-level categories, providers may add their own additional sub-categories by using the 'keyword_other'-row. The 'keyword_other'-row shall not be used as a catch-all category. Any data reported under a 'keyword_other'-row must be accompanied by a description of the content included. A provider may add as many extra 'keyword_other'-rows as deemed necessary. However, none of the 'keyword_other'-rows may have identical descriptions.

For example: According to the EU Directive on combating violence against women and domestic violence, 'Cyber harassment' in Category 3b includes doxing. A provider that wishes to report specifically on doxing may indicate in the column 'Contextual information' in the 2_categories_names sheet that Category 3b excludes doxing. Subsequently, the provider may add 'doxing' as new sub-category by using the 'keyword_other'-row in the specific sheets:

STATEMENT_CATEGORY_CYBER_VIOLENCE		15
KEYWORD_CYBER_BULLYING_INTIMIDATION		0
KEYWORD_CYBER_HARASSMENT		3
KEYWORD_CYBER_INCITEMENT		4
KEYWORD_CYBER_STALKING		1
KEYWORD_NON_CONSENSUAL_IMAGE_SHARING		0
KEYWORD_NON_CONSENSUAL_MATERIAL_DEEPPFAKE		0
KEYWORD_OTHER	Doxing	7

⁽²⁾ The DSA Transparency Database is available at: <https://transparency.dsa.ec.europa.eu/>

Pursuant to Article 15(1)(c), a provider shall categorise the number and type of measures taken by the type of illegal content or violation of the terms and conditions of the service provider. The template therefore includes two sheets to report the information to be reported on the content moderation engaged in at the providers' own initiative pursuant to Article 15(1)(c). The first sheet ('5_own_initiative_illegal') concerns measures taken at the provider's own initiative on the basis of illegality. The second sheet ('6_own_initiative_TC') concerns measures taken at the provider's own initiative on the basis of incompatibility with the provider's terms and conditions.

In sheet 6_own_initiative_TC, Category 15 ('Other violation of provider's terms and conditions') shall only include content that is incompatible with a platform's terms and conditions and is not better described by any of the other categories. It shall therefore only be used to report information that does not fall within any of the Categories 1-14. For example, if information is removed on the provider's own initiative on the basis of a clause in the terms and conditions that prohibits 'bullying', then that information shall be reported in sheet 6_own_initiative_TC row 14 ('statement_category_cyber_violence') and in row 15 ('keyword_cyber_bullying_intimidation').

Providers may add specific sub-categories of content in violation of the provider's terms and conditions as additional rows by using the keyword_other-row in Category 15 ('Other violation of provider's terms and conditions').

PART II

TEMPLATE-RELATED INSTRUCTIONS

1. QUANTITATIVE TEMPLATE

Categories of illegal content applicable to all sub-sections of the Quantitative Template

In the column "Contextual information" providers may lay out more detailed and contextual information about their interpretation of the categories on the basis of their terms and conditions and specify how they relate to each illegal content category description.

Category 15, "Other violation of provider's terms and conditions", applies only to own initiative content moderation actions taken on the basis of a provider's terms and conditions.

Category 16, "Type of illegal content not specified by the public authority", applies only to orders by Member States.

Category 17, "Type of alleged illegal content not specified by the notifier", applies only to notices submitted through a notice and action mechanism as referred to in Article 16 of Regulation (EU) 2022/2065.

Category label	Category description	Category of illegal content / incompatible with the terms and conditions	Contextual information
TOTAL	All the entries	TOTAL	
Category 1	Animal welfare	STATEMENT_CATEGORY_ANIMAL_WELFARE	
Category 1a	Animal harm	KEYWORD_ANIMAL_HARM	
Category 1b	Unlawful sale of animals	KEYWORD_UNLAWFUL_SALE_ANIMALS	
Category 1c	Not captured by any other sub-category	KEYWORD_OTHER	
Category 2	Consumer information infringements	STATEMENT_CATEGORY_CONSUMER_INFORMATION	
Category 2a	Hidden advertisement or commercial communication, including by influencers	KEYWORD_HIDDEN_ADVERTISEMENT	
Category 2b	Insufficient information on traders	KEYWORD_INSUFFICIENT_INFORMATION_ON_TRADERS	

Category 2c	Misleading information about the characteristics of the goods and services	KEYWORD_MISLEADING_INFO_-GOODS_SERVICES	
Category 2d	Misleading information about the consumer's rights	KEYWORD_MISLEADING_INFO_-CONSUMER_RIGHTS	
Category 2e	Non-compliance with pricing regulations	KEYWORD_NONCOMPLIANCE_-PRICING	
Category 2f	Not captured by any other sub-category	KEYWORD_OTHER	
Category 3	Cyber violence	STATEMENT_CATEGORY_CYBER_-VIOLENCE	
Category 3a	Cyber bullying and intimidation	KEYWORD_CYBER_BULLYING_IN-TIMIDATION	
Category 3b	Cyber harassment	KEYWORD_CYBER_HARASSMENT	
Category 3c	Cyber incitement to hatred or violence	KEYWORD_CYBER_INCITEMENT	
Category 3d	Cyber stalking	KEYWORD_CYBER_STALKING	
Category 3e	Non-consensual (intimate) material sharing, including (image-based) sexual abuse (excluding content depicting minors)	KEYWORD_NON_CONSENSUAL_IMAGE_SHARING	
Category 3f	Non-consensual sharing of material containing deepfake or similar technology using a third party's features (excluding content depicting minors)	KEYWORD_NON_CONSENSUAL_MATERIAL_DEEPFAKE	
Category 3g	Not captured by any other sub-category	KEYWORD_OTHER	
Category 4	Cyber violence against women	STATEMENT_CATEGORY_CYBER_-VIOLENCE_AGAINST_WOMEN	
Category 4a	Cyber bullying and intimidation against girls	KEYWORD_BULLYING_AGAINST_GIRLS	
Category 4b	Cyber harassment against women	KEYWORD_CYBER_HARASSMENT_AGAINST_WOMEN	
Category 4c	Cyber stalking against women	KEYWORD_CYBER_STALKING_AGAINST_WOMEN	
Category 4d	Gendered disinformation	KEYWORD_FEMALE_GENDERED_-DISINFORMATION	
Category 4e	Illegal incitement to violence and hatred against women	KEYWORD_INCITEMENT_AGAINST_WOMEN	
Category 4f	Non-consensual (intimate) material sharing against women, including (image-based) sexual abuse against women (excluding content depicting minors)	KEYWORD_NON_CONSENSUAL_IMAGE_SHARING_AGAINST_WOMEN	
Category 4g	Non-consensual sharing of material containing deepfake or similar technology using a third party's features against women (excluding content depicting minors)	KEYWORD_NON_CONSENSUAL_MATERIAL_DEEPFAKE_AGAINST_WOMEN	

Category 4h	Not captured by any other sub-category	KEYWORD_OTHER	
Category 5	Data protection and privacy violations	STATEMENT_CATEGORY_DATA_PROTECTION_AND_PRIVACY_VIOLATIONS	
Category 5a	Biometric data breach	KEYWORD_BIOMETRIC_DATA_BREACH	
Category 5b	Data falsification	KEYWORD_DATA_FALSIFICATION	
Category 5c	Missing processing ground for data	KEYWORD_MISSING_PROCESSING_GROUND	
Category 5d	Right to be forgotten	KEYWORD_RIGHT_TO_BE_FORGOTTEN	
Category 5e	Not captured by any other sub-category	KEYWORD_OTHER	
Category 6	Illegal or harmful speech	STATEMENT_CATEGORY_ILLEGAL_OR_HARMFUL_SPEECH	
Category 6a	Defamation	KEYWORD_DEFAMATION	
Category 6b	Discrimination	KEYWORD_DISCRIMINATION	
Category 6c	Illegal incitement to violence and hatred based on protected characteristics (hate speech)	KEYWORD_HATE_SPEECH	
Category 6d	Not captured by any other sub-category	KEYWORD_OTHER	
Category 7	Intellectual property infringements	STATEMENT_CATEGORY_INTELLECTUAL_PROPERTYINFRINGEMENTS	
Category 7a	Copyright infringements	KEYWORD_COPYRIGHTINFRINGEMENT	
Category 7b	Design infringements	KEYWORD_DESIGNINFRINGEMENT	
Category 7c	Geographical indications infringements	KEYWORD_GEOGRAPHIC_INDICATIONSINFRINGEMENT	
Category 7d	Patent infringements	KEYWORD_PATENTINFRINGEMENT	
Category 7e	Trade secret infringements	KEYWORD_TRADE_SECRETINFRINGEMENT	
Category 7f	Trademark infringements	KEYWORD_TRADEMARKINFRINGEMENT	
Category 7g	Not captured by any other sub-category	KEYWORD_OTHER	
Category 8	Negative effects on civic discourse or elections	STATEMENT_CATEGORY_NEGATIVE_EFFECTS_ON_CIVIC_DISCOURSE_OR_ELECTIONS	
Category 8a	Misinformation, disinformation, foreign information manipulation and interference	KEYWORD_MISINFORMATION_DISINFORMATION	

Category 8b	Violation of EU law relevant to civic discourse or elections	KEYWORD_VIOLATION_EU_LAW	
Category 8c	Violation of national law relevant to civic discourse or elections	KEYWORD_VIOLATION_NATIONAL_LAW	
Category 8d	Not captured by any other sub-category	KEYWORD_OTHER	
Category 9	Protection of minors	STATEMENT_CATEGORY_PROTECTION_OF_MINORS	
Category 9a	Age-specific restrictions concerning minors	KEYWORD_AGE_SPECIFIC_RESTRICTIONS_MINORS	
Category 9b	Child sexual abuse material	KEYWORD_CHILD_SEXUAL_ABUSE_MATERIAL	
Category 9c	Child sexual abuse material containing deepfake or similar technology	KEYWORD_CHILD_SEXUAL_ABUSE_MATERIAL_DEEPFAKE	
Category 9d	Grooming/sexual enticement of minors	KEYWORD_GROOMING_SEXUAL_ENTICEMENT_MINORS	
Category 9e	Unsafe challenges	KEYWORD_UNSAFE_CHALLENGES	
Category 9f	Not captured by any other sub-category	KEYWORD_OTHER	
Category 10	Risk for public security	STATEMENT_CATEGORY_RISK_FOR_PUBLIC_SECURITY	
Category 10a	Illegal organizations	KEYWORD_ILLEGAL_ORGANIZATIONS	
Category 10b	Risk for environmental damage	KEYWORD_RISK_ENVIRONMENTAL_DAMAGE	
Category 10c	Risk for public health	KEYWORD_RISK_PUBLIC_HEALTH	
Category 10d	Terrorist content	KEYWORD_TERRORIST_CONTENT	
Category 10e	Not captured by any other sub-category	KEYWORD_OTHER	
Category 11	Scams and/or fraud	STATEMENT_CATEGORY_SCAMS_AND_FRAUD	
Category 11a	Impersonation or account hijacking	KEYWORD_IMPERSONATION_ACCOUNT_HIJACKING	
Category 11b	Inauthentic accounts	KEYWORD_INAUTHENTIC_ACCOUNTS	
Category 11c	Inauthentic listings	KEYWORD_INAUTHENTIC_LISTINGS	
Category 11d	Inauthentic user reviews	KEYWORD_INAUTHENTIC_USER_REVIEWS	
Category 11e	Phishing	KEYWORD_PHISHING	
Category 11f	Pyramid schemes	KEYWORD_PYRAMID_SCHEMES	
Category 11g	Not captured by any other sub-category	KEYWORD_OTHER	

Category 12	Self-harm	STATEMENT_CATEGORY_SELF_HARM	
Category 12a	Content promoting eating disorders	KEYWORD_CONTENT_PROMOTING_EATING_DISORDERS	
Category 12b	Self-mutilation	KEYWORD_SELF_MUTILATION	
Category 12c	Suicide	KEYWORD_SUICIDE	
Category 12d	Not captured by any other sub-category	KEYWORD_OTHER	
Category 13	Unsafe, non-compliant or prohibited products	STATEMENT_CATEGORY_UNSAFE_AND_PROHIBITED_PRODUCTS	
Category 13a	Prohibited or restricted products	KEYWORD_PROHIBITED_PRODUCTS	
Category 13b	Unsafe or non-compliant products	KEYWORD_UNSAFE_PRODUCTS	
Category 13c	Not captured by any other sub-category	KEYWORD_OTHER	
Category 14	Violence	STATEMENT_CATEGORY_VIOLENCE	
Category 14a	Coordinated harm	KEYWORD_COORDINATED_HARM	
Category 14b	General calls or incitement to violence and/or hatred	KEYWORD_INCITEMENT_VIOLENCE_HATRED	
Category 14c	Human exploitation	KEYWORD_HUMAN_EXPLOITATION	
Category 14d	Human trafficking	KEYWORD_HUMAN_TRAFFICKING	
Category 14e	Trafficking in women and girls	KEYWORD_TRAFFICKING_WOMEN_GIRLS	
Category 14f	Not captured by any other sub-category	KEYWORD_OTHER	
Category 15	Other violation of provider's terms and conditions	STATEMENT_CATEGORY_OTHER_VIOLATION_TC	
Category 15a	Adult sexual material	KEYWORD_ADULT_SEXUAL_MATERIAL	
Category 15b	Age-specific restrictions	KEYWORD_AGE_SPECIFIC_RESTRICTIONS	
Category 15c	Geographical requirements	KEYWORD_GEOGRAPHICAL_REQUIREMENTS	
Category 15d	Goods/services not permitted to be offered on the platform	KEYWORD_GOODS_SERVICES_NOT_PERMITTED	
Category 15e	Language requirements	KEYWORD_LANGUAGE_REQUIREMENTS	
Category 15f	Nudity	KEYWORD_NUDITY	
Category 15g	Not captured by any other sub-category	KEYWORD_OTHER	
Category 16	Type of illegal content not specified by the public authority	STATEMENT_CATEGORY_NOT_SPECIFIED_ORDER	
Category 17	Type of alleged illegal content not specified by the notifier	STATEMENT_CATEGORY_NOT_SPECIFIED_NOTICE	

1.1. Report identification

Column	Instructions
A	Applicability This column indicates the type of service providers to which the corresponding requirement is applicable.
B	Service This column must indicate the name of the service provided. For example, the name of the online platform offered by the provider.
C	Indicator This column outlines which indicator this row corresponds to.
D	Value This column must indicate the value of the requested indicator in accordance with the format outlined.

Indicator	Instructions
Name of the service provider	This row must indicate the service provider's statutory name or the provider's corporate entities name.
Date of publication of the report	This row must indicate the publication date of the report of which this sheet makes part of.
Date of the publication of the latest previous report	This row should specify the publication date of the preceding report, which is the report that comes before the one to which this sheet belongs.
Starting date of reporting period Ending date of reporting period	These rows must indicate the starting and ending dates of reporting of this transparency report.

1.2. Article 15(1)(a). Member State orders

Article 15(1)(a) prescribes that the transparency report shall include the number of orders received from Member States' authorities including orders issued in accordance with Articles 9 and 10, categorised 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, or any other authority specified in the order, of its receipt, and to give effect to the order.

1.2.1. Member State orders to act against illegal content

Column	Instructions
A	Applicability This column indicates the type of service providers to which the corresponding requirement is applicable.
B	Service This column must indicate the name of the service.
C	Reporting period This column must indicate the reporting period as follows YYYY-MM-DD/YYYY-MM-DD. For data covering a twelve-month period, such as free-text statements, providers must indicate the start and end of the period.

D	Category of illegal content This column corresponds to the categories of illegal content outlined above. In case a Member State has not indicated a category of illegal content, providers can use 'STATEMENT_CATEGORY_NOT_SPECIFIED_ORDER'. The latter category may only be used in cases where a reference to a legal ground is fully omitted.
E	Description of the sub-category "Other" This column must indicate a specific description of any additional sub-category added by the provider.
F	Scope This column indicates the Member State issuing the order. TOTAL indicates the total number for the following columns. AT [...] SE indicates the Member State abbreviation of the authority issuing the order. Providers shall remove AT [...] SE and add rows for each respective Member State from which they have received an order. Member States must be indicated using the two-letter country code, always written in capital letters, as indicated in Eurostat's Glossary.
G	Number of orders to act against illegal content received This field must indicate the number of orders received from Member States' authorities to act against illegal content, including but not limited to orders issued in accordance with Article 9 of Regulation (EU) 2022/2065. This field indicates the number of orders received, irrespective of the number of specific items of information that have been listed in one order.
H	Number of specific items of information included in the total number of orders to act against illegal content This field must indicate the number of specific items of information that were included in the total number of orders received from Member States' authorities, including orders issued in accordance with Article 9 of Regulation (EU) 2022/2065. For example, a provider has received two orders during the reporting period. The first order contains a reference to ten items to be actioned. The second order references one item. The total number of items to be reported in this field is eleven.
I	Median time to inform the authority of the receipt of the order to act against illegal content This field must indicate the median time it took to notify the authority of the receipt of orders to act against illegal content. The starting time for the calculation of the median time is the time the order has been successfully transmitted or delivered to the provider. The median time must be indicated in hours. Automated confirmation of receipts that are sent within one hour after the order has been received by the provider may be counted as zero.
J	Median time to give effect to the order to act against illegal content This field must indicate the median time it took to give effect to orders to act against illegal content. The median time must be indicated in hours. The starting time for the calculation of the median time is the time the order has been successfully transmitted or delivered to the provider.

1.2.2. Member State orders to provide information.

Column	Instructions
A-F	Columns A-F repeat as above.
K	Number of orders to provide information This field must indicate the number of orders received from Member States' authorities, including but not limited to orders issued in accordance with Article 10 of Regulation (EU) 2022/2065.
L	Median time to inform the authority of the receipt of the order to provide information This field must indicate the median time it took to notify the authority of the receipt of orders to provide information. The starting time for the calculation of the median time is the time the order has been successfully transmitted or delivered to the provider. The median time must be indicated in hours. Automated confirmation of receipts that are sent within one hour after the order has been received by the provider may be counted as zero.

M	Median time to give effect to the order to provide information This field must indicate the median time it took to give effect to orders to provide information. The median time must be indicated in hours. The starting time for the calculation of the median time is the time the order has been successfully transmitted or delivered to the provider.
N-T	Contextual information Columns N-T may be used by providers to give additional contextual information on the reported figures.

1.3. Article 15(1)(b). Notices submitted in accordance with Article 16 of Regulation (EU) 2022/2065

Article 15(1)(b) prescribes that the transparency report shall include the number of notices submitted in accordance with the notice and action mechanisms in Article 16, categorised 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 the provider, the number of notices processed by using automated means and the median time needed for taking the action.

Column	Instructions
A	Applicability This column indicates the type of service providers to which the corresponding requirement is applicable.
B	Service This column must indicate the name of the service.
C	Reporting period This column must indicate the reporting period.
D	Category of illegal content This column corresponds to the categories of illegal content outlined above. In case the notifier has not indicated the alleged illegality of the content, providers can use 'STATEMENT_CATEGORY_NOT_SPECIFIED_NOTICE'. This category may only be used in cases where the alleged illegality cannot be deduced from the information provided by the notifier.
E	Description of the sub-category "Other" This column must indicate a specific description of any additional sub-category added by the provider.
F	Number of notices received This field must indicate the number of notices received through a notice and action mechanism as referred to in Article 16 of Regulation (EU) 2022/2065. This field indicates the number of notices received, irrespective of the number of items that have been included in one notice and irrespective of the mechanism used. Every received notice should be reported as one in this field. Notices that refer to an identical item of information should be included individually. For example, a provider that receives two notices for the same video allegedly infringing copyright should report two in this field.
G	Number of notices received from Trusted Flaggers This field must indicate the number of notices received through a notice and action mechanism as referred to in Article 16 of Regulation (EU) 2022/2065 that were submitted by Trusted Flaggers in accordance with Article 22 Regulation (EU) 2022/2065. This field indicates the number of notices received, irrespective of the number of specific items of information that have been included in one notice and irrespective of the mechanism used. Every notice received should be reported as one in this field. Notices that refer to an identical item of information should be included individually. For example, a provider that receives two notices for the same video allegedly infringing copyright should report two in this field.

H	Number of specific items of information included in the total number of notices This field must indicate the number of specific items of information that were included in the total number of notices received through a notice and action mechanism as referred to in Article 16 of Regulation (EU) 2022/2065. For example, a provider has received two notices during the reporting period. The first notice contains a reference to ten items that are allegedly illegal. The second notice references one item. The total number of items to be reported in this field is eleven. The number of 'exact electronic locations' pointed out by the notifier pursuant to Article 16(2)(b) of Regulation (EU) 2022/2065, such as the exact URL or URLs, can serve as a basis for the total number of items.
I	Number of specific items of information included in the total number of notices by Trusted Flaggers (Trusted Flagger notices) This field must indicate the number of specific items of information that were included in the total number of notices submitted by Trusted Flaggers through a notice and action mechanism as referred to in Article 16 of Regulation (EU) 2022/2065. For example, a provider has received two notices from Trusted Flaggers during the reporting period. The first notice contains a reference to ten items that are allegedly illegal. The second notice references one item. The total number of items to be reported in this field is eleven. The number of 'exact electronic locations' pointed out by the notifier pursuant to Article 16(2)(b) of Regulation (EU) 2022/2065, such as the exact URL or URLs, can serve as a basis for the total number of items.
J	Median time to take action This field must indicate the median time it took to take action on the basis of a notice. The number must indicate the time between the notice was received and the action was implemented. Cases where the provider decided not to act on the basis of a notice may be excluded from the calculation of the median time to take action. The median time must be indicated in hours.
K	Median time to take action (Trusted Flagger notices) This field must indicate the median time it took to take action on the basis of a notice submitted by a Trusted Flagger. The number must indicate the time between the notice was received and the action was implemented. Cases where the provider decided not to act on the basis of a notice may be excluded from the calculation of the median time to take action. The median time must be indicated in hours.
L	Number of actions taken on the basis of the law This field must indicate the number of actions that were taken after a notice that were based on the illegality of the content.
M	Number of actions taken on the basis of the law (Trusted Flagger notices) This field must indicate the number of actions that were taken after a notice submitted by a Trusted Flagger that were based on the illegality of the content.
N	Number of actions taken on the basis of the terms and conditions of the service This field must indicate the number of actions that were taken after a notice that were based on the incompatibility of the content with the providers' terms and conditions of service.
O	Number of actions taken on the basis of the terms and conditions of the service (Trusted Flagger notices) This field must indicate the number of actions that were taken after a notice submitted by a Trusted Flagger that were based on the incompatibility of the content with the providers' terms and conditions of service.
P-Y	Contextual information Columns P-Y may be used by providers to give additional contextual information on the reported figures.

1.4. Article 15(1)(c). Meaningful and comprehensible information on own-initiative content moderation

Article 15(1)(c) prescribes that the transparency report shall include meaningful and comprehensible information about the content moderation engaged in at the providers' own initiative, including the number and type of measures taken that affect the availability, visibility and accessibility of information provided by the 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 categorised by the type of illegal content or violation of the terms and conditions of the service provider, by the detection method, and by the type of restriction applied.

Column	Instructions
A	Applicability This column indicates the type of service providers to which the corresponding requirement is applicable.
B	Service This column must indicate the name of the service.
C	Reporting period This column must indicate the reporting period.
D	Category of illegal content This column corresponds to the categories of illegal content outlined above.
E	Description of the sub-category "Other" This column must indicate a specific description of any additional sub-category added by the provider.
F	Number of measures taken at the provider's own initiative This field must indicate the total number of measures that have been taken at the provider's own initiative. <i>Own initiative</i> means that the decision to impose a restriction on an account or certain content has not been preceded by an order from a Member State authority or a notice submitted through a notice and action mechanism as referenced in Article 16 of Regulation (EU) 2022/2065.
G	Number of measures taken after detection with solely automated means This field must indicate the number of measures that were taken at the provider's own initiative solely using automated means. <i>Own initiative</i> means that the decision to impose a restriction on an account or certain content has not been preceded by an order from a Member State authority or a notice submitted through a notice and action mechanism as referenced in Article 16 of Regulation (EU) 2022/2065.
H	Visibility restriction: Removal This field must indicate the total number of measures taken that resulted in the removal of information.
I	Visibility restriction: Disable This field must indicate the total number of measures taken that resulted in the disabling of access to information.
J	Visibility restriction: Demoted This field must indicate the total number of measures taken that resulted in the demotion of information.
K	Visibility restriction: Age restricted This field must indicate the total number of measures taken that resulted in the access to information being age restricted.
L	Visibility restriction: Interaction restricted This field must indicate the total number of measures taken that resulted in the restriction of interactions with the information.
M	Visibility restriction: Labelled This field must indicate the total number of measures taken that resulted in information being labelled.
N	Visibility restriction: Other This field must indicate the total number of measures taken that resulted in a visibility restriction that is not encompassed by any of the categories of visibility restrictions.

O	Monetary restriction: Suspension This field must indicate the total number of measures taken that resulted in the suspension of monetary payments.
P	Monetary restriction: Termination This field must indicate the total number of measures taken that resulted in the termination of monetary payments.
Q	Monetary restriction: Other This field must indicate the total number of measures taken that resulted in a restriction of the monetary payments that is not included in any of the above categories of monetary restrictions.
R	Provision of the service: Suspension This field must indicate the total number of measures taken that resulted in the suspension of the provision of the service.
S	Provision of the service: Termination This field must indicate the total number of measures taken that resulted in the termination of the provision of the service.
T	Account restriction: Suspension This field must indicate the total number of measures taken that resulted in the suspension of the recipient of the service's account.
U	Account restriction: Termination This field must indicate the total number of measures taken that resulted in the termination of the recipient of the service's account.
V-AK	Contextual information Columns P-Y may be used by providers to give additional contextual information on the reported figures.

1.5. Articles 15(1)(d), 24(1)(a) and 24(1)(b). Internal complaints mechanism, out-of-court dispute settlement bodies and suspensions imposed on repeated offenders

Article 15(1)(d) prescribes that the transparency report shall include the number of complaints received through the internal complaint-handling systems in accordance with the provider's terms and conditions, 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.

Article 24(1)(a) prescribes that the transparency report shall include 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 the provider of the online platform implemented the decisions of the body.

Article 24(1)(b) prescribes that the transparency report shall include the number of suspensions imposed to comply with the required measures and protections against misuse outlined in 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.

1.5.1. Internal complaints mechanism, out-of-court dispute settlement bodies and suspensions imposed on repeated offenders

Column	Instructions
A	Applicability This column indicates the type of service providers to which the corresponding requirement is applicable.
B	Service This column must indicate the name of the service.

C	Reporting period This column must indicate the reporting period.
D	Section This column outlines whether the row corresponds to appeals submitted to, respectively, the internal-complaints mechanism or the out-of-court dispute settlement body, or concerns a suspension imposed on repeated offenders.
E	Indicator This column outlines which indicator this row corresponds to.
F	Scope This column indicates the scope of the value relative to the indicator.
G	Value This column must indicate the value of the requested indicator in accordance with the scope outlined.
H	Contextual information This column may be used to provide additional context to the information reported.

Indicator	Instructions
Number of complaints submitted to the internal-complaints mechanism	This field must indicate the number of complaints concerning a content moderation restriction or a decision on a notice that were submitted to the internal-complaints mechanism.
Number of restrictions newly imposed as a result of an internal complaint	This field must indicate the number of restrictions that were newly imposed as a result of the outcome of an internal complaint procedure.
Complaint regarding a decision to remove or disable access to or restrict visibility of information	This field must indicate the number of complaints submitted to the platform's internal-complaints mechanism on the basis of Article 20(1)(a) of Regulation (EU) 2022/2065.
Complaint regarding a decision to suspend or terminate the provision of the service	This field must indicate the number of complaints submitted to the platform's internal-complaints mechanism on the basis of Article 20(1)(b) of Regulation (EU) 2022/2065.
Complaint regarding a decision to suspend or terminate an account	This field must indicate the number of complaints submitted to the platform's internal-complaints mechanism on the basis of Article 20(1)(c) of Regulation (EU) 2022/2065.
Complaint regarding a decision to restrict the ability to monetise information	This field must indicate the number of complaints submitted to the platform's internal-complaints mechanism on the basis of Article 20(1)(d) of Regulation (EU) 2022/2065.
Complaint regarding a decision not to take action on a notice submitted in accordance with Article 16	This field must indicate the number of complaints submitted to the platform's internal-complaints mechanism on the basis of Article 20(1)(a)-(d) of Regulation (EU) 2022/2065, where the complaint concerns the decision of the provider not to take action on a notice submitted in accordance with Article 16 of Regulation (EU) 2022/2065.
Complaint regarding a decision not to take action on a notice submitted by a Trusted Flagger in accordance with Article 16	This field must indicate the number of complaints submitted to the platform's internal-complaints mechanism on the basis of Article 20(1)(a)-(d) of Regulation (EU) 2022/2065, where the complaint concerns the decision of the provider not to take action on a notice submitted by a Trusted Flagger in accordance with Article 16 of Regulation (EU) 2022/2065.
Number of disputes submitted to out-of-court dispute settlement bodies	This field must indicate the number of disputes concerning a content moderation restriction or a decision on a notice that were submitted to an out-of-court dispute settlement body.

Number of suspensions enacted for the provision of manifestly illegal content	This field must indicate the total number of suspensions that were enacted for the provision of manifestly illegal content in accordance with Article 23 of Regulation (EU) 2022/2065.
Number of suspensions enacted for the provision of manifestly unfounded notices	This field must indicate the total number of suspensions that were enacted for the provision of manifestly unfounded notices in accordance with Article 23 of Regulation (EU) 2022/2065.
Number of suspensions enacted for the provision of manifestly unfounded complaints	This field must indicate the total number of suspensions that were enacted for the provision of manifestly unfounded complaints in accordance with Article 23 of Regulation (EU) 2022/2065.

Scope	Instructions
Total number	This field indicates that the number to be indicated in 'Value' should be the total number of the requested data.
Decisions upheld	This field must indicate the number of disputes where the initial decision of the service provider was upheld in the out-of-court dispute settlement bodies or the internal-complaints mechanism.
Decisions partially reversed	This field must indicate the number of disputes where the initial decision of the service provider was partially reversed in the out-of-court dispute settlement bodies or the internal-complaints mechanism.
Decisions reversed	This field must indicate the number of disputes where the initial decision of the service provider was reversed in the out-of-court dispute settlement bodies or the internal-complaints mechanism.
Decisions omitted	This field must indicate the number of times where the initial decision of the service provider did not lead to a decision in the out-of-court dispute settlement bodies or the internal-complaints mechanism (e.g., in case a complaint has been withdrawn because an agreement was reached outside of the out-of-court dispute or internal complaints mechanisms).
Median time	This field must indicate the median time it took to reach a decision on the complaint or the dispute. This time is calculated from the moment the complaint, or the dispute is sent to the internal complaints-mechanism or to the out-of-court dispute settlement body, and until the decision is notified to the recipient of the service or, in the case of an out-of-court dispute settlement, to the service provider. Decisions omitted may be excluded from the calculation of the median time. The median time must be indicated in hours.
Percentage of outcomes implemented	This field must indicate the percentage of the decisions by the out-of-court dispute settlement body, concluding that the initial decision taken by the service provider must be (partially) reversed, that have been followed and implemented by the platform operator. The percentage is calculated based on the cumulative number of 'Decisions reversed' and 'Decisions partially reversed'.

1.6. Article 15(1)(b)(c)(e) and 42(2)(c). Use of automated means for content moderation and indicators of accuracy

Article 15(1)(e) prescribes that the transparency report shall include information on any use made of automated means for the purpose of content moderation, including indicators of the accuracy and the possible rate of error of the automated means used in fulfilling those purposes. Article 15(1)(b) requires the number of notices processed by using automated means. Article 15(1)(c) requires comprehensible information about the automated tools used for the content moderation engaged in at the providers' own initiative.

Article 42(2)(c) prescribes that the transparency report shall include 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.

Column	Instructions
A	Applicability This column indicates the type of service providers to which the corresponding requirement is applicable.
B	Service This column must indicate the name of the service.
C	Reporting period This column must indicate the reporting period.
D	Section This column indicates the respective section to which the data corresponds. This column is only included in the CSV/XLSX.
E	Indicator This column outlines which indicator this row corresponds to.
F	Scope This column indicates the scope of the value relative to the indicator.
G	Value This column must indicate the value of the requested indicator in accordance with the scope outlined.
H	Contextual information This column may be used to provide additional context to the information reported.

Indicator	Instructions
Number of measures solely taken by automated means	This field must indicate the number of measures that were taken following an order, notice, or on own initiative that were solely processed by automated means.
Number of measures not taken by automated means	This field must indicate the number of measures that were taken following an order, notice, or on own initiative that were not processed by automated means.
Number of notices solely processed by automated means	This field must indicate the number of notices submitted through a notice and action mechanism as referred to in Article 16 of Regulation (EU) 2022/2065 that were processed solely by the use of automated means.
Number of notices not processed by automated means	This field must indicate the number of notices submitted through a notice and action mechanism as referred to in Article 16 of Regulation (EU) 2022/2065 that were not processed by the use of automated means.
Accuracy of the automated means – Accuracy	This field must indicate the accuracy of the content moderation measures taken by automated means, such as classifiers used to identify illegal or incompatible content. Separate rows must be used to report on the accuracy, precision and recall for automatically removed content per type of content moderation system (e.g. per classifier). If applicable, separate rows may be used to report on the accuracy, precision and recall for automatically removed content per category of content (e.g. image, audio, video, text). Column “Contextual Information” must be used to provide more details on each indicator, and justify the choice of such indicator.
Accuracy of the automated means – Precision	
Accuracy of the automated means – Recall	

Scope	Instructions
Total number	This field must indicate a total number respective to the indicator.
Own-initiative	This field must indicate the numbers relative to the indicator that were moderated on the provider's own initiative.
NAM Total	This field must indicate the numbers relative to the indicator that were submitted through the notice and action (NAM) mechanism.
NAM Trusted Flagger	This field must indicate the numbers relative to the indicator that were submitted by Trusted Flaggers in accordance with Article 22 of Regulation (EU) 2022/2065, through the notice and action (NAM) mechanism.
bg [...] sv	This field must indicate a break-down of the number by the indicated language. Languages must be indicated using the two-letter language code, always written in small letters, as indicated in Eurostat's Glossary. For the calculation of measures imposed to specific items of information containing multiple languages, the language specified in the order or notice shall be predominant, or in case reference to a language is omitted, the predominant language of the infringing content shall be included. For example, the infringing item is a video in German with subtitles in English. If the infringing nature concerns the audio, then German is the predominant language. If the infringing nature concerns the text, English is the predominant language. If the infringement concerns both equally, the item is to be included in the calculations for both English and German. If the infringement does not concern the audio nor the text (e.g., solely the images) then it is not to be included in the calculation of language-specific accuracy.

1.7. Articles 42(2)(a) and 42(2)(b). Human resources dedicated to content moderation

Article 42(2)(a) prescribes that the transparency report shall include 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. Article 42(2)(b) prescribes that the transparency report shall include the linguistic expertise of the persons carrying out the activities referred to in point (a).

Column	Instructions
A	Applicability This column indicates the type of service providers to which the corresponding requirement is applicable.
B	Service This column must indicate the name of the service.
C	Reporting period This column must indicate the reporting period.
D	Section This column indicates the respective section to which the data corresponds. This column is only included in the CSV/XLSX.
E	Indicator This column outlines which indicator this row corresponds to.
F	Scope This column indicates the scope of the value relative to the indicator.
G	Value This column must indicate the value of the requested indicator in accordance with the scope outlined.
H	Contextual information This column may be used to provide additional context to the information reported.

Indicator	Instructions
Number of internal moderators employed by the provider	This field must indicate the number of internal moderators that are directly employed by the provider of the service.
Number of external moderators contracted by the provider	This field must indicate the number of external moderators that are contracted by the provider of the service. These moderators must be employed by a statutory entity that does not fall within or belong to the legal group of the provider of the service.
Number of total moderators with sufficient linguistic expertise	This field must indicate the number of total moderators available, both internally and externally, that have sufficient linguistic expertise in the indicated language. Sufficient linguistic expertise is defined as at least level B2 according to the Common European Framework of Reference for Languages (CEFR).

Scope	Instructions
Total number	This field must indicate the total number of moderators reported in units corresponding to full-time equivalent (FTE).
bg[..] sv	This field must indicate a break-down of the number of moderators by the indicated language. A moderator that speaks multiple languages shall be included for every language the moderator has sufficient expertise. For example, a moderator that speaks German, French, and English shall be included in the number for German, for French, and for English, though only once in the total number of moderators. The total number of moderators therefore does not correspond necessarily to the cumulative number of moderators included in each language . Languages must be indicated using the two-letter language code, always written in small letters, as indicated in Eurostat's Glossary.

1.8. Article 42(3). Average monthly active recipients of the service for each Member State.

Article 42(3) prescribes that the transparency report of providers of very large online platforms or of very large online search engines must include the information on the average monthly active recipients of the service for each Member State.

Column	Instructions
A	Applicability This column indicates the type of service providers to which the corresponding requirement is applicable.
B	Service This column must indicate the name of the service.
C	Reporting period This column must indicate the reporting period.
D	Indicator This column outlines which indicator this row corresponds to.
E	Scope This column indicates the scope of the value relative to the indicator.
F	Value This column must indicate the value of the requested indicator in accordance with the scope outlined.

Indicator	Instructions
Number of average monthly active recipients during the reporting period	This field must indicate the number of average monthly active recipients of the service during the reporting period, calculated in accordance with Article 24(2) of Regulation (EU) 2022/2065. Providers must indicate integer numbers.

Scope	Instructions
Total	This field must indicate a total number respective to the indicator.
AT [...] SE	This field must indicate a break-down of the number by the indicated Member State. Member States must be indicated using the two-letter country code, always written in capital letters, as indicated in Eurostat's Glossary.

2. QUALITATIVE TEMPLATE

Articles 15(1)(c), 15(1)(e), 42(2)(a) and 42(2)(b)

Article 15(1)(c) prescribes that the transparency report shall include meaningful and comprehensible information about the content moderation engaged in at the providers' own initiative.

Article 15(1)(e) prescribes that the transparency report shall include information on any use made of automated means for the purpose of content moderation, including a qualitative description, a specification of the precise purposes, and any safeguards applied.

Article 42(2)(a) prescribes that the transparency report shall include information on the human resources that the provider of very large online platforms dedicates to content moderation in respect of the service offered in the Union. Article 42(2)(b) prescribes that the transparency report shall include the qualifications and linguistic expertise of the persons carrying out the activities referred to in Article 42(2)(a), as well as the training and support given to such staff.

Column	Instructions
A	Applicability This column indicates the type of service providers to which the corresponding requirement is applicable.
B	Service This column must indicate the name of the service.
C	Reporting period This column must indicate the reporting period.
D	Indicator This column outlines which indicator this row corresponds to.
E	Value This column must indicate the values of the requested indicator. Values should be limited to maximum 5 000 characters.

Indicator	Instructions
Summary of the content moderation engaged in at the providers' own initiative	This field must contain a summary of the content moderation the provider has engaged in during the reporting period on its own initiative. This summary must, as a minimum, include a description of the types of restrictions applied by the provider. In case the provider makes use of soft moderation restrictions, such as the attachment of labels or warnings to certain information, an outline of these policies must also be included. This field must provide meaningful information regarding any substantive changes that alter how reported numbers are calculated or defined or that would have changed the previously-reported numbers.

Meaningful and comprehensible information regarding content moderation engaged in at the providers' own initiative	This field must provide meaningful and comprehensible information regarding the detection methods the provider has used to detect information that is allegedly illegal or incompatible with the provider's terms and conditions, as well as the methods used for actions that flow from detection. More specifically, the field must set out a measure of exposure to illegal or incompatible content on the service for the reporting period, such as the percentage of all content views and/or impressions of content that is either illegal or incompatible. Moreover, providers must indicate, where applicable, an estimate of the average views or reach of illegal and incompatible content before any content moderation action takes place.
Qualitative description of the automated means	This field must provide a qualitative description of the automated means used for the purpose of content moderation as applied by the provider, including a qualitative description of the parameters set for such automated means.
Qualitative description of indicators of accuracy and possible rate of error of automated means	The field must provide a qualitative description of the indicators of accuracy of the automated means used for content moderation, namely the accuracy, precision and recall for automatically removed content. This field must also include a description of the input criteria that produce these indicators and the methodology used to calculate such indicators. Where possible, providers should include a description of how accuracy and error indicators vary in different control groups, such as demographic categories or types of products. This field may also provide additional information on the accuracy of human reviewers involved in content moderation. Examples of indicators that may be outlined in this field include: — sensitivity, recall, hit rate, or true positive rate — specificity, selectivity, or true negative rate — precision or positive predictive value — negative predictive value — miss rate or false negative rate — fall-out or false positive rate — false discovery rate — false omission rate.
Specification of the precise purposes to apply automated means	This field must provide the specification of the precise purposes outlined by the provider to apply automated means during any parts of the content moderation process, such as a description of which identified risks are addressed by the use of automated means.
Safeguards applied to the use of automated means	This field must indicate the safeguards that the provider applied alongside the use of automated means in the content moderation process.
High-level description of the content moderation governance structure	This field must contain a high-level description of the governance structure of the service provider. Providers of very large online platforms are encouraged to specify where the content moderation or trust and safety functions fit into their governance structure and how moderation decisions are made within, or in cooperation with those functions.
Qualifications of the human resources dedicated to content moderation	This field must provide information on the qualifications of the staff dedicated to content moderation, including the level as defined by the European Qualifications Framework.
Training given to human resources dedicated to content moderation	This field must provide information on the type, frequency and content of the training given to the staff dedicated to content moderation.

<i>Support given to human resources dedicated to content moderation</i>	This field must provide information on the support, including mental and physical, at the disposal of the staff dedicated to content moderation.
<i>Methodology used to compute the number of human resources dedicated to content moderation</i>	This field must provide information on the methodology which the provider relied upon to compute the number of human resources dedicated to content moderation.