

METHODOLOGY FEEDBACK REQUEST CSA 2027

Customer Relations

DEADLINE FOR FEEDBACK:

27th November 2026

As part of the methodology development process for the 2027 CSA, we kindly invite you to review a draft proposal for new and updated questions impacting your industry.

Please review this document and provide your feedback by completing the [online survey](#).

The question texts and methodology presented may be subject to change at any time before the end of March 2027. In addition, questions may look different in the Online Assessment Tool in terms of question structure and layout



Introduction

Criterion Rationale

Strong relationships with customers lead to increased customer loyalty. The value of retaining customers makes perfect business sense when one considers that a consumer retained for life is more cost-effective, requires less service, provides more business, and contributes to new customer acquisition by offering positive referrals. Effective customer relations management is crucial for fostering loyalty and enhancing experience; companies prioritizing engagement through support and feedback channels better understand and meet customer needs, improving satisfaction and retention rates. Additionally, customer relationship management tools provide important data that allow the company to target relevant customer groups, develop specific products, and ensure that it has all relevant information to strengthen customer relationships. An online presence and channels have reshaped customer relationships: companies need to be present on several platforms to reach out to customers, and for some sectors today, it is strategically important to develop strong online capabilities. In some industries, customer data privacy and safety risks have emerged, and companies need to ensure strong policies to avoid increasing costs from breaches and negative reputational impacts. The key focus of the criterion is on the tools a company has implemented or is using to manage customers, online strategy, sales and distribution channels, customer satisfaction, and customer protection.

Reason for update and summary of changes

This document contains proposals under the Customer Relations criterion.

The question “Content Moderation Policy” is being introduced for the PUB Media industry to reflect the growing relevance of content governance on online platforms operated by companies in this industry. The question assesses the existence and public disclosure of a formal content moderation policy and aligns the CSA with evolving regulatory and stakeholder expectations in this area. The weight of this question within the criterion has been adjusted; however, the weight of the Customer Relations criterion remains unchanged.

The new question “Content Moderation Process” is being introduced for both the PUB Media and IMS industries under the same criterion. This question complements “Content Moderation Policy” by focusing on the implementation and operationalization of content moderation practices on company-operated online platforms. It evaluates the extent to which companies describe their processes for identifying, reviewing and acting on policy-violating content posted by users, as well as mechanisms for user reporting and appeals. The introduction of this question improves the balance between governance and operational aspects within the assessment.

New Question

Question: CONTENT MODERATION POLICY

INDUSTRIES IMPACTED:

PUB Media, Movies & Entertainment

QUESTION RATIONALE

The presence of harmful content on digital platforms has the potential to lead to real-world harm and degrade the user experience, impacting platforms' ability to retain users and advertisers. To prevent this, it is important that Interactive Media companies establish clear guidelines and expectations on User-Generated-Content.

The purpose of the Content policy question is to outline the commitments and policies companies in the industry need to uphold regarding several of the most controversial types of content, in order to deliver the highest standards of integrity and to avoid the amplification of harmful content.

KEY DEFINITIONS

Content Policy: The guidelines and policy statements applied by media or content-dissemination organizations addressed to users. Also known as Community Guidelines or Terms of Service for user-generated content.

Violence: Any type of content that might create distress or harm to the viewer, usually involving violent acts or graphic depictions of physical injury or harm.

Sexually explicit content: Content containing or coercing the sexual exploitation of persons (particularly of minors), or depicting explicit sexual acts, which is to be avoided, reported when necessary and/or removed. This includes Child Sexual Abuse Material (CSAM) and pornography.

Hate speech: also known as incitement to violence and is defined as any kind of communication in speech, writing or behaviour, that attacks, incites violence or uses pejorative or discriminatory language with reference to a person or a group on the basis of who they are, in other words, based on their religion, ethnicity, nationality, race, colour, descent, gender or other identity factors.

Terrorist and Violent Extremist Content (TVEC): usually refers to content that an individual or group uses to justify the use of violence or advocate for others to use violence in order to radically change the nature of government, religion or aspect of society. This type of violence is often targeted at groups.

Disinformation: any intentional spread of false information or narratives to pursue a specific goal. Policies covering it might also include misinformation, which differs from disinformation on the intent of the person that shares the content.

Online harassment: intentional and aggressive behavior occurring repeatedly against a victim where there is a real or perceived power imbalance, and where the victim feels vulnerable and powerless to defend themselves. Cyberbullying or online bullying involves the posting or sending of electronic messages, including pictures or videos, aimed at harassing, threatening or targeting another person.

Self-harm: Content that depicts, encourages, normalizes or glorifies self-harm (such as suicide, self-harm instructions, eating disorders or substance abuse).

Discrimination: Content that encourages unjust or prejudicial treatment of different categories of people, especially on the grounds of ethnicity, age, sex, or disability.

NOT APPLICABLE GUIDANCE

Industry-Specific Guidance:

IMS

Companies that do not host user-generated content on its online platform or provide features that allow users to post, upload, share, review, or comment on content can select “The question is not applicable to the company.”

PUB

This question can be marked “The question is not applicable to the company” for companies that:

- Do not operate any online platform on which users can provide user-generated content; and
- Are limited to business-to-business services, editorial/curated content under the company’s control (e.g., traditional publishing, licensed broadcasting), or content carriage/infrastructure services (e.g., cable TV distribution, broadband/ISP, satellite capacity), without allowing users to create, upload, share, post, review, rate, comment on, or otherwise contribute content on a company-operated platform or service.

DATA REQUIREMENTS

For all the categories mentioned in the question, the following applies:

Acceptable:

The publicly available content policy explicitly prohibits or restricts the category in line with the definition provided above (using the term itself or a clearly equivalent term).

Not acceptable:

- Vague or generic statements that do not clearly refer to user-generated content or do not explicitly cover the category.

- Non-public content policy

DISCLOSURE REQUIREMENTS

- The document(s) attached will be used to verify the response.
- The supporting documents must be available in the company's public reports or website.
- Any response that cannot be verified in the attached public document(s) or web link will not be accepted.

REFERENCES

- EU DSA 2022/2065
- The Santa Clara Principles

QUESTION LAYOUT

*The question requires publicly available information.

Content Moderation Policy

Does the company have a policy on content moderation and is it available publicly?

- ☐ Yes the company has a policy on content moderation. Please indicate where this information is available in **public reporting or corporate website**.

No references attached



max. 3 allowed, public URLs only

- ☐ Violence
 - ☐ Sexually explicit content
 - ☐ Hate speech
 - ☐ Terrorist and Violent Extremist Content (TVEC)
 - ☐ Disinformation
 - ☐ Online harassment
 - ☐ Self-harm
 - ☐ Discrimination
- ☐ No, the company does not publicly report on a policy on content moderation.
- ☐ The question is not applicable to the company.

New Question

Question: CONTENT MODERATION PROCESSES

INDUSTRIES IMPACTED:

IMS Interactive Media, Services & Home Entertainment
PUB Media, Movies & Entertainment

QUESTION RATIONALE

The purpose of this question is to assess whether a company has established processes to identify, review, and address content that violates its policies, community guidelines, or applicable laws. This information helps investors and other stakeholders understand whether the company has mechanisms in place to manage content-related risks, maintain platform integrity, and promote a safe user environment. Evidence may include publicly disclosed content moderation policies, review procedures, enforcement mechanisms, user reporting channels, and governance structures supporting content moderation activities.

The question is aligned with emerging regulatory developments (such as the EU DSA) and international frameworks and principles on content governance (including UNESCO guidance and the Santa Clara Principles), as well as broader industry expectations on enforcement, transparency, and accountability to protect users and limit the spread of harmful or non-compliant content.

KEY DEFINITIONS

Online platform: An online platform is a digital service through which users can generate, upload, share, store, or distribute content that other users can access or interact with.

Users: A user is any individual or entity that receives or uses a service, for example to access information or to make information available to others. This includes consumers, business customers, and other natural or legal person whose interactions with the service (such as viewing, posting, sharing, or reporting content) are subject to the platform's rules, policies, and enforcement processes.

User-generated content (UGC): User-generated content refers to material that is created and made available by users of a service, rather than by the service provider itself. This covers, among others, text, hyperlinks, photos, graphics, videos (including clips and live streams), audio, files, images, logos, news items, live updates, comments, reviews, messages, and any other data or information contributed by users.

Trusted flaggers: A trusted flagger is an entity (for example, a civil society organization, expert institution, or authorized reporting body) formally recognized by a relevant authority or platform governance mechanism for its expertise in identifying illegal or harmful content and its independence from the platform. Because of this

status, the notices it submits about content are handled with priority and reviewed more quickly, under clear transparency, accountability, and human rights safeguards, and subject to periodic review of its designation.

User reporting system: A user reporting system is part of the content moderation workflow that allows users to flag content, activities, accounts, products, services, or conduct they consider to be in breach of laws, platform policies, community guidelines, or terms of use. Reports submitted through this system are assessed by the moderation team (and/or automated tools) and can result in actions such as removal, restriction, or other enforcement measures on the reported content or account.

Age-gating: Age-gating is a procedure used by a service provider to restrict access to certain content, services, products, or features based on a user's age. It typically involves age-checking measures such as age verification, age estimation, age assurance, or self-declared age, and is applied to prevent underage users from viewing or engaging with age-restricted material.

NOT APPLICABLE GUIDANCE

Industry-Specific Guidance:

IMS

Companies that do not host user-generated content on its online platform or provide features that allow users to post, upload, share, review, or comment on content can select "The question is not applicable to the company."

PUB

This question can be marked "The question is not applicable to the company" for companies that:

- Do not operate any online platform on which users can provide user-generated content; and
- Are limited to business-to-business services, editorial/curated content under the company's control (e.g., traditional publishing, licensed broadcasting), or content carriage/infrastructure services (e.g., cable TV distribution, broadband/ISP, satellite capacity), without allowing users to create, upload, share, post, review, rate, comment on, or otherwise contribute content on a company-operated platform or service.

DATA REQUIREMENTS

Moderation Methods

1. Human Review:

Acceptable:

- Content is reviewed by human moderators or a dedicated moderation team.

Not acceptable:

- Generic references to “review of content” without a clear indication that content is reviewed by human moderators, or a dedicated moderation team should not be accepted.
- Evidence that refers only to automated tools, systems or technology (e.g., algorithms, AI, machine learning, automated filters) for content moderation, without any clear indication of human review, should not be accepted.

2. User reporting or Trusted flaggers:

Acceptable:

- Describes a user reporting mechanism for policy-violating content. This can be evidenced by:
 - Clear statements in community guidelines, user policies, terms of service, or similar governance documents indicating that users can report, flag, or otherwise notify the company of content that may violate platform rules or policies.
 - References to reporting functionalities, such as in-platform reporting tools, content flagging mechanisms, abuse-reporting features, dedicated reporting channels, or other processes through which users can submit complaints or concerns regarding potentially non-compliant content, and/or
- The company explicitly mentions trusted flaggers or trusted partners in its public reporting, and clearly states that these actors can report, flag, or escalate content that violates the company’s rules or policies (e.g., “trusted partners can flag illegal or harmful content for priority review”, “we work with trusted flaggers who report violations of our community guidelines”).

Not acceptable:

- General feedback, customer support, or contact channels are not acceptable unless they are specifically intended for reporting policy-violating content.
- References to partners, NGOs, or other third parties that only relate to general collaboration, advocacy, or awareness-raising, without any clear role in flagging, reporting, or escalating policy-violating content, should not be accepted.

Enforcement Mechanisms

Acceptable:

Select each relevant enforcement mechanism only if it is explicitly described as a possible outcome of content moderation:

1. Removal of content: evidence that content can be removed or deleted for policy violations.
2. Disabling access to content: evidence that content may be blocked, restricted, or otherwise made inaccessible.
3. Account suspension or termination: evidence that accounts can be temporarily suspended/banned or permanently terminated/deleted due to policy violations.

4. Age-gating: evidence that access to certain content is restricted based on user age (e.g., age checks, “18+” gates, age-restricted content categories).

Not acceptable:

- Broad statements like “we take appropriate action” are not sufficient unless the specific enforcement measure is provided.

Appeal or Redressal Mechanism

Acceptable:

- If the company publicly describes a process for users to appeal or request review/redressal of moderation decisions (e.g., content removal, account suspension).

Not acceptable:

- General customer service, feedback, or contact channels are not acceptable unless they explicitly allow users to appeal or challenge content moderation decisions.

Audits for Continuous Improvement

Acceptable:

- If the company publicly mentions internal and/or external reviews, audits or assessments of its content moderation systems or processes, aimed at improvement (e.g., periodic audits, independent assessments, bias or effectiveness reviews).

Not acceptable:

- Evidence referring only to general compliance audits, information security audits, or other non-specific reviews, without a clear link to the auditing of content moderation systems or processes, should not be accepted.

DISCLOSURE REQUIREMENTS

Public Question

- The document(s) attached will be used to verify the response.
- The supporting documents must be available in the company's public reports or website.
- Any response that cannot be verified in the attached public document(s) or web link will not be accepted.

REFERENCES

- [EU DSA 2022/2065](#)
- [The Santa Clara Principles](#)

- UNESCO Guidelines for the Governance of Digital Platforms

QUESTION LAYOUT

*The question requires publicly available information.

Content Moderation Processes

Does the company have content moderation processes in place to address violations of its policies?

- ☐ Yes, the company has content moderation processes in place to address violations of its policies. Please indicate where this information is available in **public reporting or corporate website**.

No references attached



max. 3 allowed, public URLs only

Moderation methods

The company uses the following moderation methods:

- ☐ Human review
- ☐ User reporting or trusted flaggers

Enforcement mechanisms

The company has implemented the following enforcement mechanisms:

- ☐ Removal or disabling of content
- ☐ Account suspension or termination
- ☐ Age-gating

Appeal or redressal mechanism

- ☐ The company provides appeal or redressal mechanisms for users affected by content moderation decisions

Audits for continuous improvement

- ☐ The company conducts internal and/or external audits of its content moderation system
- ☐ No, the company does not publicly report on programs for content moderation.
- ☐ The question is not applicable to the company.

Contact Us

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