

TRANSPARENCY REPORT

Media Enterprises, s.r.o.

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I. Introduction

Purpose of the Report

This transparency report has been compiled by Media Enterprises, s.r.o. ("MedEnt"), the operator of sheer.com ("SHEER" or "the platform"), in compliance with the obligations set forth for online platforms under the Digital Services Act (Regulation (EU) 2022/2065) ("DSA"). It outlines MedEnt's content moderation practices, compliance efforts, and commitment to transparency in accordance with Articles 15 and 24 of the DSA.

The primary goal of this report is to provide insight into how MedEnt identifies, addresses, and reports illegal content and violations of its Terms of Service ("ToS"). By sharing this information, MedEnt aims to reinforce trust with users, regulators, and the public while ensuring SHEER operates in a responsible and legally compliant manner.

Compliance statement

MedEnt is committed to full compliance with the DSA and its transparency, accountability, and user protection standards for online platforms. As an online platform under the DSA, MedEnt adheres to the obligations that apply to such entities and continuously evaluates its practices to ensure compliance. As an adult content platform, MedEnt recognizes the importance of preventing the dissemination of illegal content while safeguarding the rights, privacy, and due process protections of its users. To meet its obligations, MedEnt has implemented a content moderation framework to ensure accurate and fair enforcement.

In accordance with Article 16 of the DSA, MedEnt has established a notice-and-action mechanism that enables users and authorities to report illegal content. In compliance with Article 20, users have access to a clear appeal mechanism allowing them to challenge content moderation decisions, including content removal and account suspensions. Additionally, in line with Article 21, users have the right to pursue out-of-court dispute resolution mechanisms where applicable. Through these measures, MedEnt upholds the DSA's principles of fairness, responsibility, and transparency, reinforcing its commitment to a safe and compliant digital ecosystem for all users.

Reporting Period

This transparency report covers the timeframe from February 17, 2024, until December 31, 2024 ("Reporting Period"). Moving forward, transparency reports will follow an annual schedule, spanning January 1 to December 31, in accordance with Commission Implementing Regulation (EU) 2024/2835. As a result, the next report will encompass the full year of 2025.

II. Orders from Public Authorities

In accordance with Article 15(1)(a) of the DSA, this section summarizes requests from authorities in EU Member States related to illegal content and user information. These requests, including those under Articles 9 and 10 of the DSA, may require platforms to remove illegal content or disclose details about users.

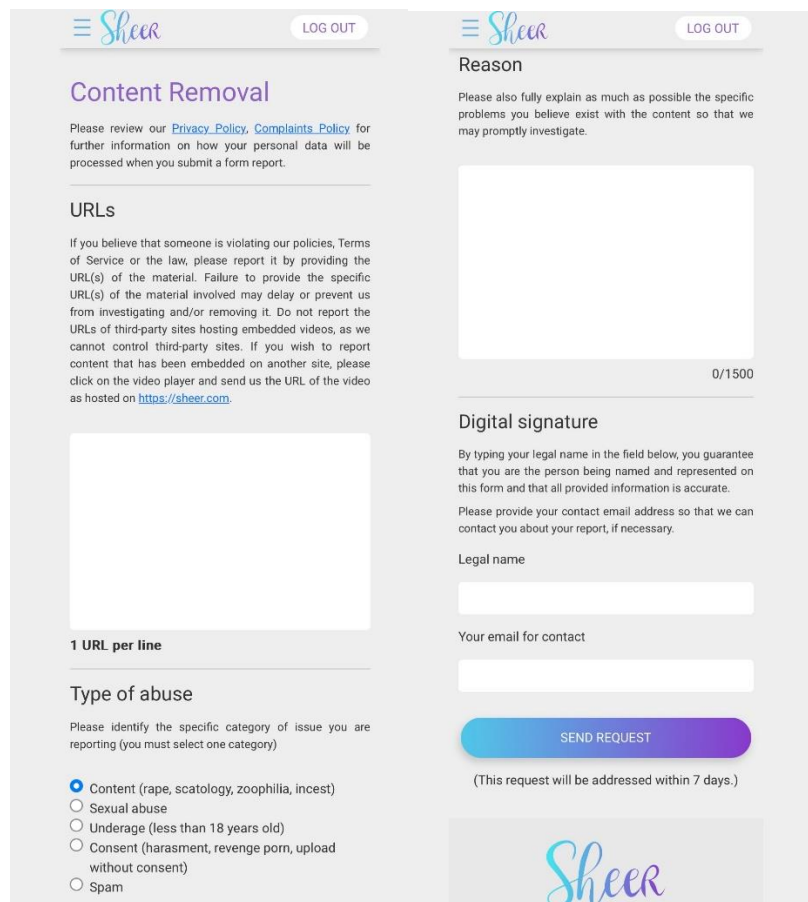
Throughout the Reporting Period, no orders were received from Member State authorities under Article 9 to take action against illegal content, nor under Article 10 to provide user information.

III. Notice and Action Mechanisms

MedEnt is committed to ensuring compliance with the DSA by providing a clear and effective process for reporting potentially illegal content. This mechanism, structured in accordance with Article 16 of the DSA, allows users to notify the platform of content that may violate legal regulations. By offering a user-friendly reporting system, MedEnt enhances platform safety and fosters user confidence.

MedEnt has designated the "Content Removal" section as the exclusive channel for reporting potentially illegal material. Within this section, users can access an "abuse reporting form," which serves as the primary method for submitting reports (see Figure 1). This form is designed to align with Article 16(1) of the DSA, ensuring that anyone can notify the platform about content they believe breaches legal standards. To maximize accessibility, the form is available online (<https://www.sheer.com/content-removal>).

Figure 1: Example of platform's notice and action mechanisms



To ensure thorough and efficient processing of reports, the submission form includes the following details:

- A direct link to the specific material being reported (section "URLs"),
- A clear explanation of why the content is considered illegal (section "Reason"),
- The reporter's name and email address, enabling SHEER to acknowledge receipt and follow up if necessary (section "Digital signature").

Providing precise and substantiated information enhances the platform's ability to review and address reports in a timely and accurate manner. To ensure compliance with legal obligations and platform ToS, SHEER carefully processes all submitted notices and takes appropriate enforcement actions where necessary. Table 1 provides an overview of the total number of notices received through the notice and action mechanism, detailing the specific types of reported illegal content, the number of enforcement actions taken, and the median response time for addressing these reports.

Upon receiving a notice, SHEER conducts a thorough and timely review. MedEnt employs a human-centered moderation system, where trained experts manually assess all reports. Depending on the outcome, the reported content may be suspended (making it temporarily inaccessible to the public until any detected issues are resolved) or remain online. In cases where users disagree with the decision, they have the right to escalate their concerns through SHEER's internal complaint-handling system, as established under Article 20 of the DSA. This ensures that fair and transparent redress procedures are in place.

Table 1: Number of notices submitted in accordance with Article 16 of the DSA

Category of illegal content	Number of notices received	Number of specific items of information	Number of actions taken – content taken down	Non-correctly notified items ¹	Median time to take action [hrs]
<i>Consent</i>	97	113	2	111	48
<i>Content</i>	28	28	1	27	188,14
<i>Copyright</i>	48	116	26	90	0,66
<i>Non-consensual*</i>	15	17	17	0	0,11
<i>Other</i>	23	23	1	22	0,16
<i>Spam</i>	10	10	0	10	0,14
<i>Stolen private content</i>	6	6	6	0	0
<i>Underage**</i>	20	30	0	30	0,16

* Contained miscategorized copyright infringements

** Contained non-sexual material, cartoons and 3D animations

The median time to take action represents the period between the submission of a notice and the completion of the review process. Zero values in the "Median Time to Take Action" column indicate cases where the reported content was reviewed and addressed almost immediately. SHEER prioritizes efficiency in its content moderation processes, ensuring that reports involving particularly severe violations are handled with urgency. Additionally, in compliance with Article 22 of the DSA, SHEER has implemented a system that prioritizes notices submitted by trusted flaggers over other reports. However, as of now, SHEER has not received any notices from trusted flaggers.

¹ The category labeled "*non-correctly notified items*" refers to items that, upon investigation, were determined to be unfounded.

IV. Own-Initiative Content Moderation

SHEER is a platform that requires registration and payment for access. It is designed to host high-quality content, ensuring that only verified content creators are permitted to upload videos. Content creators undergo a strict verification process before being authorized to contribute content, helping to maintain a secure and controlled environment.

The verification process is intended to ensure that uploaded materials meet a defined standard of professionalism and compliance with SHEER's policies. As a result, SHEER primarily features professional content, reducing the likelihood of unverified or non-compliant uploads. This approach aims to foster a safe and premium experience for users, distinguishing SHEER from open-content platforms where moderation challenges and content quality inconsistencies are more prevalent. Additionally, SHEER reserves the right to remove or restrict content that does not meet its guidelines and compliance standards.

Moderation Process

SHEER employs a strictly manual content moderation process, ensuring that all content is reviewed by human moderators before becoming publicly available. Unlike many other platforms that rely on automated tools, SHEER's moderation team personally evaluates each video to maintain compliance with the applicable laws and the platform's ToS.

Every new video uploaded by a verified creator undergoes thorough human review before it is approved for publication. If an existing video is modified, the updated content is also subjected to the same moderation process before being re-published. SHEER's moderation pipeline is designed to ensure a systematic and efficient review process. Once content is uploaded, it enters a structured moderation queue where it awaits review by a designated human moderator. The moderation process follows these steps:

- Content is assigned to a reviewer who assesses its compliance with platform policies and legal requirements.
- If any concerns arise, moderators conduct a deeper analysis of the content, checking for potential policy violations or necessary corrections.
- If an issue is identified, the content is flagged, and the uploader is notified via their profile with instructions on how to correct the issue.
- If content meets all requirements, it is approved and published. If it does not, it remains hidden until corrections are made, or it may be permanently removed depending on the severity of the violation.

When content is flagged for review, it enters a review pool that is periodically assessed by the moderation team. After a human moderator evaluates the case, most actions are executed through the review interface. The platform's back-end moderation interface includes a backlog where flagged content is distributed among moderators. This distribution can be automated based on moderator expertise or assigned manually. Content from the pool is allocated to reviewers until either the pool is emptied or the scheduled review time for the day is completed. The team typically collaborates, discussing findings in a shared communication channel to improve accuracy—such as identifying spam profiles, new jargon, or coded language that may indicate an attempt to bypass platform ToS.

Flagged content is assigned to human moderators using an internal system that ensures potentially illegal material is not copied, shared, or further disseminated. The moderation interface organizes a structured content pipeline that prioritizes new uploads. A manual reassignment process also allows moderators to escalate specific content to more experienced team members when needed.

The moderation team at SHEER is responsible for reviewing all potentially illegal content to determine whether it constitutes Non-Consensual Intimate Imagery (NCII) or Child Sexual Abuse Material (CSAM). To ensure accuracy and thoroughness, moderators adhere to strict review criteria designed to identify and mitigate harmful content effectively. As part of this process, moderators assess age indicators by evaluating physical development and other characteristics of individuals depicted in videos. They also analyse conduct and activities to determine whether any actions suggest exploitation. Additionally, the team conducts a crime assessment to detect any criminal activity evident within the content. When uncertainty arises, moderators seek a second opinion by involving another expert for further review. Following a victim-centric approach, the platform prioritizes the protection of potential victims, erring on the side of caution by taking necessary precautions. To maintain strict compliance, content removal policies dictate that any content under review will be removed if there is reasonable doubt regarding its legality. By applying these rigorous review methods, SHEER ensures a safe and compliant platform that proactively addresses risks associated with illegal or inappropriate content.

Human Resources in Content Moderation

The human moderation team at MedEnt is composed of skilled professionals who ensure that SHEER remains compliant with its content policies. The moderation team consists of both internal and external moderators, ensuring a broad linguistic and cultural understanding of content compliance. Moderators are expected to have advanced proficiency in English and strong PC skills. While no formal education is required, exercising sound judgment and demonstrating sensitivity when moderating content is crucial. Moderators receive extensive on-

the-job training and are mentored by experienced colleagues to ensure they develop expertise in identifying and handling potentially illegal or incompatible content.

MedEnt provides ongoing training to keep moderators updated with evolving content policies and industry best practices. Training is conducted by senior team members, including the Head of the Moderation Team, and includes:

- New moderators shadow experienced reviewers before gradually taking on responsibilities under supervision;
- Training covers identifying NCII, CSAM, and other ToS violations, ensuring moderators apply consistent and accurate assessments;
- Even after initial training, moderators have access to real-time support through dedicated group chats and reference materials.

Moderators are provided with ergonomic workstations, flexible work arrangements, regular breaks, and access to wellness programs to help maintain a supportive work environment. Additionally, regular quality reviews by senior team members ensure consistency in moderation decisions and continuous improvement.

Measures Taken at the Provider's Own Initiative

Since SHEER operates without automated content detection tools, all enforcement actions taken by the platform are based on human moderation. The moderation team manually identifies and addresses violations, ensuring that each case undergoes thorough review. Table 2 provides an overview of measures taken at the provider's own initiative in response to various categories of illegal content. The zero values in the "Number of measures taken after detection with solely automated means" column reflect the platform's reliance on manual processes, as no automated systems are utilized for moderation.

Table 2: Number of measures taken at the provider's own initiative

Category of illegal content	Number of measures taken at the provider's own initiative	Number of measures taken after detection with solely automated means
<i>Copyright</i>	1	0
<i>Incest</i>	1	0
<i>Non-consensual*</i>	3	0
<i>Non-consensual (Simulated)</i>	3	0
<i>Other</i>	4	0
<i>Rape (Simulated)</i>	1	0
<i>Spam</i>	1	0
<i>Violence (Simulated)</i>	8	0

Types of measures

To uphold compliance with platform policies and regulatory standards, SHEER employs a range of measures when monitoring content. These measures vary in severity, from visibility restrictions to account-level actions. Below is an overview of the actions applied to content or accounts.

Content Moderation Actions:

- **Online:** Approved content is publicly accessible without restrictions.
- **Not Online (Hidden/Suspended):** Content flagged for policy violations is marked as non-public and remains hidden. The uploader is notified and must correct the identified issues before resubmission.
- **Temporary Deletion:** Content requiring further clarification or corrections is temporarily removed. The uploader is given an opportunity to address concerns and appeal the decision.
- **Permanent Deletion:** Content that constitutes a serious violation of platform rules is permanently removed. The uploader may appeal the decision, but if the violation is upheld, reinstatement is not possible.

Account-Level Moderation Actions:

- **Termination (Pending Deletion):** The user loses access to their account temporarily, but the underlying account data remains intact. Users are notified of the reason for the suspension and given an opportunity to appeal within a specified period. If the appeal is successful, the account may be reinstated. If not, the suspension may be extended or escalated to account deletion.

- **Deletion (Permanent Deletion):** An account is permanently removed from the platform’s systems, including all associated data and content. Once deleted, the account cannot be recovered or restored in any form.

If content is suspended or deleted, the uploader receives a direct notification outlining the issue and necessary corrections. Content remains non-public until the required changes are made and reviewed by moderators. Since moderation is conducted exclusively by human reviewers, decisions consider context and intent, ensuring a fair and transparent process.

The table below summarizes the number of measures applied to different categories of illegal content, including content restrictions and account-level actions:

Table 3: Number of measures taken at the provider’s own initiative

Category of illegal content	Content suspended	Content deleted	Account terminated	Account deleted
<i>Copyright</i>	0	1	0	0
<i>Incest</i>	1	0	0	0
<i>Non-consensual*</i>	3	0	0	0
<i>Non-consensual (Simulated)</i>	3	0	0	0
<i>Other</i>	4	0	0	0
<i>Rape (Simulated)</i>	1	0	0	0
<i>Spam</i>	1	0	0	0
<i>Violence (Simulated)</i>	8	0	0	0

* Contained miscategorized copyright infringements

The numbers presented in the table above are relatively low because they reflect only the final restrictions applied after notifying users about issues with their content. Many restrictions remain in suspension while awaiting user modifications. Additionally, no accounts were deleted, as all accounts on the platform are verified.

Measures against platforms misuse

As a platform that exclusively hosts paid content from verified content creators, MedEnt has established mechanisms to address potential misuse. However, during the Reporting Period, there was no need to apply enforcement measures, as no instances of platform misuse were identified.

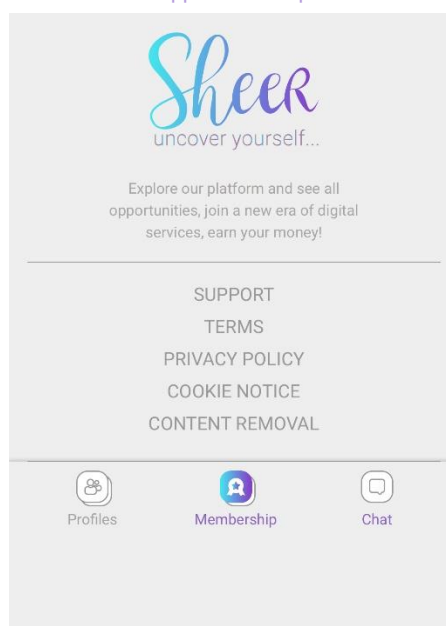
In cases where users upload unquestionably illegal content — such as suspected CSAM, NCII, or terrorist materials — SHEER is prepared to take immediate action, including content deletion and, if necessary, notifying the appropriate authorities. While account terminations can be enforced in response to severe violations, no such actions were required during this Reporting Period. MedEnt continues to enhance its systems to ensure precise data tracking and maintain a secure and compliant content environment.

V. Internal Complaint-Handling Systems

The SHEER platform currently operates a support chat system to handle user complaints, notices, and enforcement-related inquiries. This approach allows for real-time communication between users and the compliance handling team, ensuring swift responses and interactive case resolution. However, SHEER is in the process of implementing a structured ticketing system to further enhance documentation, tracking, and transparency in handling user complaints.

Users can submit complaints directly through the Support section in their accounts (see Figure 2), where they can initiate a conversation via the support chat. When applicable, users may receive a summary of the reasons behind an enforcement action. Even in cases where an account is terminated, users retain the right to request a review through the support system. While suspended users are restricted from engaging with content or other users, they can still submit appeals and receive responses from the support team.

Figure 2: Screenshot of Support section placement on the platform



To ensure fairness and efficiency, complaint requests are processed within a reasonable timeframe, and users are notified of the outcome along with an explanation of the decision. If a complaint is denied, users have the right to challenge the platform's decision in a relevant court, and they may also be able to refer the decision to a certified dispute settlement body.

The approximate number of complaints processed during the Reporting Period is presented in Table 4. While SHEER continues improving its data tracking capabilities, the figures below provide a general overview of the platform's internal complaint-handling performance.

Table 4: Statistics on internal-complaints mechanism decisions

Indicator	Total number	Decisions upheld	Decisions reversed	Decision omitted	Median time [hrs]
<i>Number of complaints submitted to the internal-complaints mechanism</i>	17	1	16	0	41

To uphold fairness and accountability in SHEER's content moderation processes, the platform follows a structured approach to handling complaints. All complaints submitted through the support chat are thoroughly reviewed by a support team responsible for managing notices and complaints. If a mistake is identified, corrective actions are taken, such as reinstating wrongly flagged content or reversing an account termination. User feedback from appeals plays a crucial role in improving SHEER's moderation systems. Insights gained from these complaints are used to refine human review processes, reducing the likelihood of similar errors occurring in the future.

To further ensure fairness and efficiency, complaint requests are processed within a reasonable timeframe, and users are informed of the outcome along with an explanation of the decision. If a complaint is denied, users have the right to challenge the platform's decision in a relevant court. Additionally, where applicable, they may also refer the decision to a certified dispute settlement body.

Out-of-court dispute settlement submissions

Users, individuals, and entities have the right to challenge platform's decisions in a relevant court, and they may also be able to refer the decision to a certified dispute settlement body. During the Reporting Period, MedEnt received no disputes from certified out-of-court settlement bodies according to Article 21 of the DSA.