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Disclaimer

The EDAA's Advanced Advertising Transparency Programme (AATP) — and the present document — neither constitutes, guarantees, nor certifies formal legal compliance with the DSA nor does it express legal compliance advice with regard to the DSA or any other relevant EU legislation or regulation, present or forthcoming. However, depending on individual practices, compliance with the EDAA Programme Principles¹ may be part of an ecosystem of solutions that companies apply in this regard.

Conversely, direct compliance with (or, where appropriate, support of) the EDAA Programme Principles is deemed essential — as noted above — to any company involved in digital advertising in Europe. Specifically, the Principles and accompanying guidance cater to all countries that are members of the Council of Europe, including European Union and European Economic Area markets, as well as the UK, Switzerland and Türkiye.

The purpose of the EDAA's Advanced Advertising Transparency Programme (AATP) is to provide industry players with a useful set of tools to add to their transparency solutions portfolio, for the benefit of the digital advertising industry and European consumers, and for greater transparency towards regulators as to industry actions and uptake in relation to this best practice. In this regard also, EDAA does not offer legal guidance, nor does it specify who are the players that would fall under the incidence of various laws.

Purpose, Context and Background

The overall objective of this guidance is to drive industry-wide alignment so that implementations coalesce accurately and at scale while remaining compatible and harmonised with evolving industry practices and complementary frameworks.

This document provides a business case and policy rationale for the application of the EDAA's Advanced Advertising Transparency Programme (AATP). It has been modelled based on the "[Application of EDAA Programme Principles to the Digital Services Act](#)" document, and the transparency requirements brought forward by the recent legislative developments in the European Union market, specifically, Art. 26 and Rec. 68 of the Digital Services Act (DSA).

Support of the Programme Principles (including, where appropriate, via the Icon and the consumer education and choice platform on youronlinechoices.eu) is a central component of the AATP.

This document should be read in conjunction with the EDAA Technical Guidance Document ("[Advertising Icon Technical Guidance under EDAA's Advanced Advertising Transparency Programme](#)").

The specification version described in the EDAA Technical Guidance Document is aimed towards an Ad Marker implemented on all ads, on desktop, mobile, and other connected devices that allow visual presentation of advertisements to users, such as CTV.

¹ "EDAA Programme Principles" refers to the "[Application of EDAA Programme Principles to the Digital Services Act](#)" and the [Programme Principles](#).

Implementation and Liability

As the EDAA Programme spans the broad digital advertising ecosystem, participating players share responsibility for ensuring that users are provided with adequate transparency and information on how to access control panels where they can adjust their advertising preferences.

In practice this means that all entities that enable the creation and/or delivery of campaigns will implement mechanisms to collect and transfer the necessary information to be displayed to consumers, ensure that the Ad Marker is being delivered in accordance with this guidance, and that their relevant control panels or the User-Facing Portal² (www.youronlinechoices.eu) are easily accessible via the Ad Marker.

Some of the legal compliance requirements applicable in Europe with regard to transparency in digital advertising are only directed at specific sets of players. For example, under the DSA where Online Platforms directly present advertisements, content recommendations, or allow advertising partners to place adverts on their digital properties, it is the Online Platforms who must comply with the provisions of the applicable law.

However, in many cases, Online Platforms cannot comply independently from the advertising ecosystem as a whole (buy-side, ad tech, content creators). The EDAA's AATP establishes the principles and implementation rules so that this system functions correctly and credibly at ecosystem level - including Online Platforms, Publishers, AdTech, Agencies and Advertisers - in order for consumers to benefit from meaningful transparency enabling effective choice and control.

While it is most **practical** for an Originating Ad Server (usually Agency, or Advertiser Ad Server, DSP or Publisher Ad Server) to implement the transparency mechanism, this is distinct from the Agency, Advertiser, or Publisher taking responsibility or assuming liability that such transparency will always be delivered in the correct place and that the information presented in the [Enhanced Transparency Page](#) will always be accurate.

The guiding concept is that the Ad Marker and the associated Enhanced Transparency Page are to be provided by the same entity that delivers the ad, the Online Platform itself, or a specialised Enhanced Notice Provider, such as the EDAA AdChoices Icon Providers.

The following table articulates the obligations inherent in this scheme according to the role played by the organisation.

² As defined in the "[Advertising Icon Technical Guidance under EDAA's Advanced Advertising Transparency Programme \(AATP\)](#)" document: "A consumer-focused website and education portal (www.youronlinechoices.eu), — available in all official EU languages and the additional EEA languages of the European Economic Area (EEA), the United Kingdom, Switzerland and Türkiye —, that provides, at a minimum, a mechanism for internet users to receive more information and means to exercise their choice with respect to the collection and use of data for Data-Driven Advertising purposes by one or more Third Parties or links to a mechanism permitting user choice over Data-Driven Advertising.

Roles and Responsibilities

Ad disclosure

All ads should be clearly understood by consumers to be paid content — presented and paid by a clearly identifiable entity — and should disclose which main targeting parameters lead to a specific ad being presented to a specific consumer. Information about how to change those parameters should, where applicable, also be provided with each ad.

Involved stakeholders, according to the appropriate roles and responsibility, should collaborate to ensure all ads presented on interfaces of Online Platforms foresee an ad disclosure containing at minimum the information mentioned above.

Who is involved

Party	Responsibility
Advertiser	<p>Advertisers of all sizes have an active role in the consumer-facing mechanism: in current practice, where they create a campaign directly (either with an advertiser-owned Ad Server, or a DSP) they identify themselves to the DSP or Ad Server and specify the desired audience.</p> <p>As in programmatic advertising Advertisers are often not aware whether the ads will be presented on an Online Platform, their responsibilities in the context of the AATP include:</p> <ul style="list-style-type: none"> • Being aware that some of the campaign information will be brought forward via the transparency mechanism to consumers; • Ensuring the correctness, completeness and accuracy of the information to be delivered to consumers under DSA Art. 26, particularly: <ul style="list-style-type: none"> ○ Identity of the entity on whose behalf the ad is presented, and ○ Identity of the entity who paid for the ad (if different from the above). • Collaborating with their technology partners (Ad Server, DSP, etc.) to ensure that correct, complete and accurate information is delivered to the ad recipient <p>For clarity, Advertisers are not required to disclose additional information as compared to what they normally disclose when creating a campaign. They are simply required to be aware that some of the information will be carried forward through the transparency mechanism to consumers.</p> <p>Advertisers supporting the Programme should also be actively seeking to work with service providers that support the transparency mechanism and the Programme.</p>
Agency	<p>Agencies, as key partners of brands, have a <i>twofold role</i>:</p>

	<ul style="list-style-type: none"> • <i>Media</i> agencies should ensure that, when they create a campaign on behalf of their clients, they fulfil the same active role as described above under Advertiser. • Additionally, <i>creative</i> agencies should ensure that the creative itself accounts for the fact that, in the delivery chain, players will display the Ad Marker (i.e., that displaying the Ad Marker does not clash with important parts of the message or graphical elements of the creative).
Demand-Side Platform, Buy-Side AdServer	<ul style="list-style-type: none"> • Ensure that the information required is collected at campaign creation time. • Interpret the relevant signals received from Online Platforms via OpenRTB. • Serve the overlaid Ad Marker with the creative as part of standard practice. • Where instructed by the Online Platform, render the Enhanced Transparency Page as per these specifications; for clarity, this can be done through working with an Approved Icon Provider. • Where instructed by the Online Platform, ensure that the campaign-related transparency information is sent downstream in the agreed machine-readable format.
Online platforms	<ul style="list-style-type: none"> • <i>For direct sales</i>, Online Platforms must add the Ad Marker and ensure that the information required is collected at campaign creation time and that it is displayed in the Enhanced Transparency Page as per these specifications. • <i>For programmatic scenarios</i>: <ul style="list-style-type: none"> ○ Online Platforms receiving ads from upstream partners: <ul style="list-style-type: none"> ▪ Must communicate upstream their indication of whether transparency information must be provided, as well as their preferences regarding the rendering party. ▪ Add to the targeting parameters if sell-side pre-targeting was applied. ▪ Should the Online Platforms choose to render themselves the Enhanced Transparency Page, they must build the capacity to do so (either directly or by working with a specialised partner) in accordance with these guidelines. ○ Online Platforms delivering ads to downstream partners: <ul style="list-style-type: none"> ▪ Ensure that the information required is collected at campaign creation time. ▪ Interpret the relevant signals received from downstream partners via OpenRTB. ▪ Serve the overlaid Ad Marker with the creative as part of standard practice. ▪ Render the Enhanced Transparency Page as per these specifications; for clarity, this can be done through working with an Approved Icon Provider.

	<ul style="list-style-type: none"> Where instructed by the downstream partner, ensure that the campaign-related transparency information is sent downstream in the agreed machine-readable format.
Enhanced Notice Provider / Approved Icon Providers	<ul style="list-style-type: none"> Provide the Ad Marker and the Enhanced Transparency Page, where requested by advertising players, including the information required under the Enhanced Transparency Page section below.
Supply-Side Platform	<p>This specification describes two scenarios where a Supply Side Platform is involved:</p> <ul style="list-style-type: none"> <i>Firstly</i>, if the SSP does not allow the creation of campaigns or does not host ad creatives directly, no specific responsibilities apply other than ensuring that any information related to AATP is correctly conveyed to upstream adtech or Online Platform clients. However, if sell-side targeting is applied by the SSP, the targeting parameters used should be added to the relevant data structure. <i>Secondly</i>, if the SSP plays a hybrid role by allowing the creation of campaigns or by hosting ad creatives directly, the same responsibilities of DSPs / Ad Servers apply. <p>Additionally, SSPs may consider supporting Online Platforms that wish to block ads that do not provide the AATP transparency info.</p>
Ad Exchange	<ul style="list-style-type: none"> Support the transparency efforts of the ecosystem by applying contractual obligations with DSPs and Ad Servers that have a seat in the exchange. Adding specific questions and/or conditions in your RFPs. Allowing the transmission of transparency data between DSPs / Ad Servers and Online Platforms at the receiving end, where there is such need.
Publisher/ Publisher Ad Server	<p>Where a Publisher Ad Server is involved by hosting the space where a player acting in a third-party capacity will subsequently place an ad, Publishers have no direct transparency responsibility.</p> <p>This does not prevent a Publisher from using the AATP and Icon to voluntarily provide enhanced levels of ad transparency towards their audiences.</p>

Compliance and enforcement

The AATP includes a **robust compliance and enforcement** programme consistent with the EDAA's well-established process of independent verification of adherence: the existing self-regulatory programme model is adapted to integrate DSA-related checks into companies' independent audit cycles. The aim of this process is to offer clear, external validation and reassurance to the market and all key stakeholders that participating companies are respecting the rules.

The EDAA AATP is designed to permit companies the freedom to operate in a transparent and trustworthy manner while remaining accountable through these independent compliance and enforcement processes.

Independent certification of compliance

As effective accountability is and must remain a core component of the EDAA Programme and its Principles, independent certification of compliance will continue to be used for this purpose. By attesting compliance with the AATP, certification sets the ground for collaboration among industry partners while ensuring transparency and a level playing field.

Consumer queries and complaints

Strong compliance and enforcement is an essential part of this Programme. In particular, it is key to ensure effective handling of consumer queries and complaints both directly by participating companies and by advertising self-regulatory organisations (“SROs”) within the European Advertising Standards Alliance (EASA) network, or via a mechanism coordinated by EASA.

For more information about compliance and consumer complaints within the AATP, please consult the relevant sections of the [AATP Activation Guide](#).

Consumer Interaction Flow: Roles and Responsibilities

This proposal envisions **two scenarios** where the consumer will interact with the Ad Marker: (1) The Ad Marker as an overlay; and, (2) The Ad Marker around the ad.

Placement of the Ad Marker

Ad Marker as an overlay

As the marketer’s ad displays on a consumer’s device screen, it will include an overlay with the Ad Marker as soon as the advertisement is presented. The text of the Ad Marker for each individual language is defined under the *Advertising Icon Technical Guidance*, [Appendix A – Ad Marker Text by Language](#). The text of the Ad Marker is to be shown in the User Language; for further information on the recommended method of determining the User Language see [Detecting the Local Language of the Consumer](#).

If, when rolled-out, the Ad Marker takes up more than 10% of the overall surface of the creative, then it can be presented as just the Icon (its rolled-out state can be disabled). Also, the width of the rolled-out Ad Marker should never be larger than the width of the ad.

Ad Marker around the ad

Operators of digital properties may choose to place the Ad Marker around the ad. When used in this scenario by a digital property operator directly, it should be recognised that **a high degree of flexibility is necessary** to allow providing meaningful transparency, choice and control, while continuing to innovate and serve consumers.

When used around the ad, the Ad Marker may be composed of **either**:

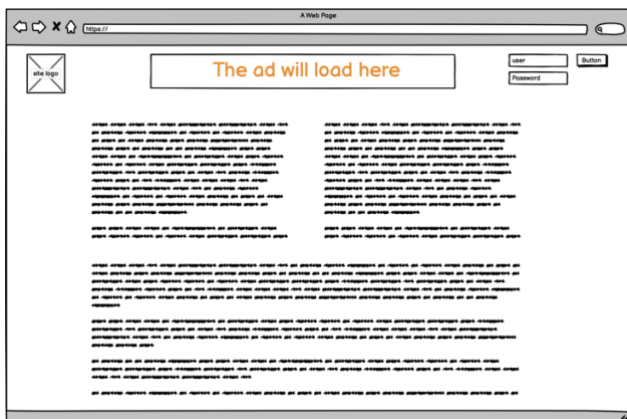
- AdChoices Icon and Approved Text
- Only the Approved Text
- A text which is different from the Approved Text, provided that it fulfils the following criteria:
 - It is displayed in the [Consumer Language](#);
 - It is a clear indication that the information it marks is an advertisement; the most straightforward way to do so is to include the word “Advertising” or “Ad” as translated in the Consumer Language.

Clicking the Ad Marker

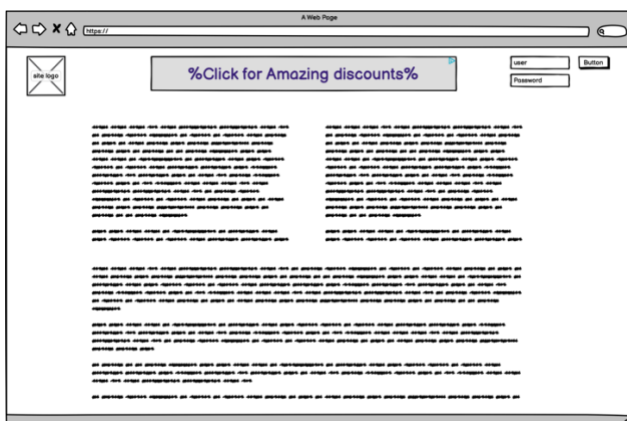
If the user clicks or taps on the Ad Marker (regardless of the above *in / around the ad* scenarios), a dedicated interface element such as a tab/window (depending on browser or application used) will be launched, which loads the Enhanced Transparency Page.

The Enhanced Transparency Page must include all the information required under the [dedicated section below](#). In addition, this page must be displayed in the consumer’s own language and may include a link to the language-specific version of the User-Facing Portal (<http://www.youronlinechoices.eu>).

The following sequence is added as an example to illustrate a typical consumer interaction flow, in browser, when the Ad Marker is present as an overlay.



User visits the website. Ad location ultimately calls the Origin Ad Server which hosts the creative.



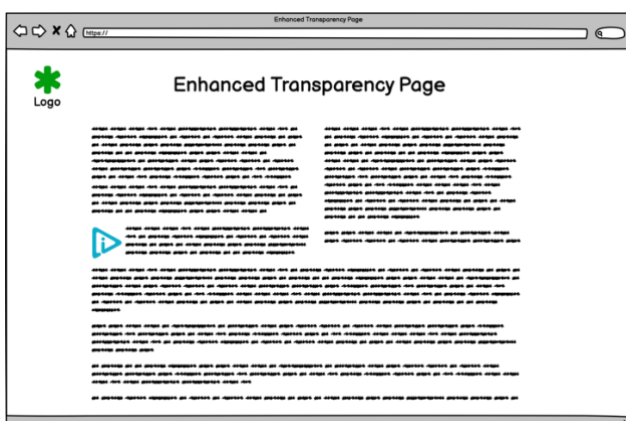
Origin Ad Server determines User Language.

Origin Ad Server serves the ad, including scripts to display the Ad Marker in User Language as overlay within the ad.

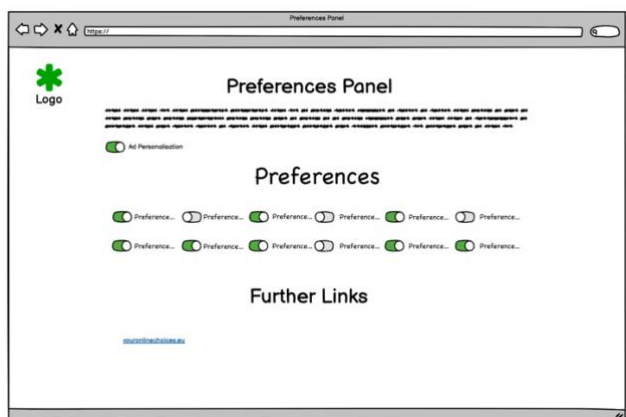


User hovers on the Ad Marker. Ad Marker expands.

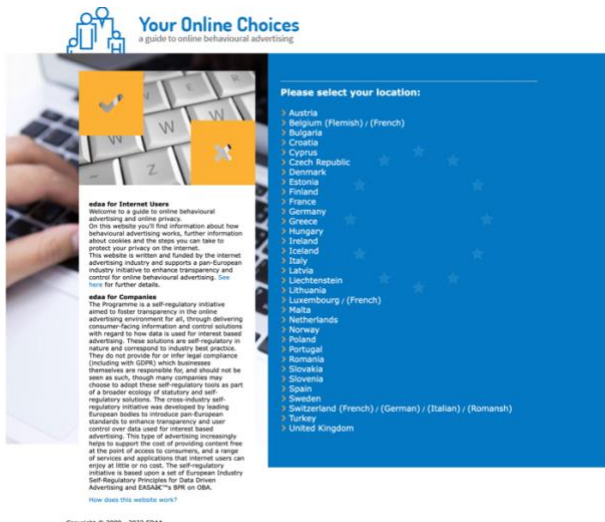
User clicks on the expanded Ad Marker.



User is taken to the Enhanced Transparency Page, populated as per this guidance.



Where applicable, users may choose to be taken to an Online Platform-specific control panel, where they can alter the main parameters used to target advertising to them.



By clicking the relevant link on the Enhanced Transparency Page or within the control panel, the user shall be taken to the industry-supported User-Facing Portal at <http://www.youronlinechoices.eu> to learn more about digital advertising and, where applicable and made available by the company, to exercise choice should they wish to do so.

Enhanced Transparency Page

The Enhanced Transparency Page must include, at a minimum, the following:

1. Clear wording indicating that the information where the Ad Marker was presented when clicked is an advertisement.
2. Feature the Icon when it has been accessed via clicking on a version of the Ad Marker that did not include the Icon itself.
3. Identity of the company that delivered the advertisement.
4. Identity of the entity on whose behalf the advertisement is presented. Under the Programme rules, this refers to the natural or legal persons that *control the message disseminated* via the advertisement. At a minimum, the identity should include the name of such an entity, as declared at campaign creation time.
5. Where the presentation of the advertisement is financed by another entity than the one referred to at point 4 above, the identity of the entity that paid for the presentation of the advertisement. At a minimum, the identity should include the name of such an entity, as declared at campaign creation time.

There are multiple instances where the entity that pays for the advertisement is different from the entity on whose behalf the advertisement is presented. A broader analysis and guiding principles of how to assess and address this requirement for companies participating in the AATP is presented in the section [Determining the entity who financed the advertisement](#) below.

Note: For 4. And 5. Above, it is highly recommended that companies that deliver the Enhanced Transparency Page or contribute advertiser data implement a sound mechanism to validate the identity information provided and ensure its continued validity over time (e.g., by asking the relevant parties for documented proof of identity, and to periodically confirm identity details and, where applicable, update them).

6. An explanation of the main criteria used to match the advertisement to the browser or device, as detailed in [Main Campaign Parameters](#), below. This explanation must be:
 - a. *Meaningful* – refer to the reasons the specific advertisement has been chosen to be presented to the respective device.
 - b. *Reasonably comprehensive* – where possible, not limited to blanket statements; the explanation should not be overwhelming – i.e. technical details should be avoided, while, where applicable, the number of parameters presented should be kept within reasonable limits. Where the number of parameters presented is too large, a system of aggregation should be put in place.
 - c. *Clear, concise and unambiguous* – be presented in the User Language, in a layman’s language – i.e., should be understandable by the average internet user, and ideally be further linked to educational resource(s) that allow end users to better understand it.
 - d. *Provided in real time* – the transparency disclosures must be provided without delay by populating the Enhanced Transparency Page upon consumer request.
7. Where applicable, direct link to control panel(s) such as [youronlinechoices.eu](#), CMP or a proprietary solution; where used, such control panel(s) must be in the User’s Language and should provide a meaningful way to alter the parameters of the ads presented.

Ideally — although not necessarily — the Enhanced Transparency Page may also include:

8. Easy access to the privacy policy of the party that renders the Transparency Page;
9. Clear information (or access to an educational resource) that explains how tailored advertising works with the company that delivered the advertisement.
10. Clear link to an industry-backed resource where the user can obtain further information on how digital advertising works and contributes to the online ecosystem (User-Facing Portal at [youronlinechoices.eu](#)).

In addition to the above, companies may choose to use the Enhanced Transparency Page to provide company-specific ad-level controls, such as “stop seeing this particular ad”.

The **consumer-facing language** used to present ad transparency information is to be determined by the entity serving the Enhanced Transparency Page (i.e. Origin Ad Server or specialised provider), or by the Online Platform itself. In order to promote accessibility, it is recommended that the Enhanced Transparency Page:

- Always match the language of the Ad Marker, determined as per the principles laid out under the *EDAA Technical Guidance Document* [Appendix B - Determine User Language](#).
- Be written in clear language and syntax, avoiding legalese or technical jargon.
- Present disclosures in the most simple and straightforward way possible; where graphical symbols are used, they should be accompanied by explanatory text.

Beyond the recommendations above, this proposal **does not require using standardised language in the Enhanced Transparency Page**.

Companies that may prefer not to develop bespoke language for their Enhanced Transparency Page disclosures may use the template below as a starting point or as a ready-to-implement formulation:

Why this ad?



About this ad

Delivered by *[name of DSP]*

Presented by: *[behalf]*³

Paid by: *[paid]*

Why are you seeing this ad?

This ad was selected based on some of the following criteria: *[select based on the three OpenRTB applicable parameters: profiling, basic advertising, precise geolocation]*

- *[basic advertising]* **Information about the context in which you are seeing this ad**, for example, the content of the website you are visiting, the type of device you are using, the IP address of your device, your general location such as country or city, etc.
- *[profiling]* **Your similarity to groups of people that the advertiser is trying to reach, based on your online activity**, based on, for example: your age group, your gender, your level of education, or your interests.
- *[precise geolocation]* **Your location**, with an accuracy of approximately 500 metres.

To learn more about these technologies go to [Your Online Choices](#)⁴.

To control the ads we deliver to you , go to [Ads Control Panel](#)⁵.

[Our Privacy Policy](#)⁶

Main Campaign Parameters

The AATP **does not prescribe which parameters are to be shown to the end users**, taking into account that not all companies will be technically able to provide the same level of transparency.

Companies participating in the AATP should undertake *and appropriately document* a process to decide what is the appropriate list of main parameters in their specific case.

Where companies utilise the OpenRTB DSA Transparency Extension, the following main parameters have been identified as suitable for the current iteration of this document (this non-exhaustive approach is based on the industry’s applicable supply chain standard for the OpenRTB use case, developed by IAB Europe and IAB Tech Lab, and may be developed in subsequent iterations):

Profiling	Information about the user, collected and used across contexts, that is about the user's activity, interests, demographic information, or other characteristics.
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³ The content between brackets “[]” should be determined based on the respective OpenRTB fields.

⁴ Link to dedicated page on YourOnlineChoices in user's language (to be created by EDAA) explaining how these technologies work.

⁵ Link to be provided by renderer: YourOnlineChoices preference page, CMP, or proprietary.

⁶ Link to be provided by renderer.

Basic advertising	Use of real-time information about the context in which the ad will be shown, including information about the content and the device, such as: device type and capabilities, user agent, URL, IP address, non-precise geolocation data. Additionally, use of basic cross-context information not based on user behaviour or user characteristics, for uses such as frequency capping, sequencing, brand safety, anti-fraud.
Precise geolocation	The precise real-time geolocation of the user, i.e. GPS coordinates within 500 metre precision.

From IAB Europe's [‘DSA Transparency: Implementation Guidelines’](#)

It is important to note that the parameters above are not exclusive or exhaustive and should be considered a baseline; the party that renders the Enhanced Transparency Page may choose to add other parameters to the list above.

For **non-programmatic advertising**, for companies **choosing to add to the above list of parameters**, and for companies adopting a **proprietary approach** to the transfer and rendering of ad transparency information, it is recommended to take into account the following principles in the determination of the list of parameters to be considered **main** and therefore presented to the end user within the [Enhanced Transparency Page](#):

- **A reference to the general approach to matching the advertising to its audience** - e.g., based on interests, based on the content of the web page being visited, based on the terms of the search queries of this viewing session, etc. Where this information is disclosed, an extra user-facing control step may be taken to allow users to disable the general approach of interest-based advertising.
- **The list of audience characteristics, as defined by a human at campaign creation time.** Virtually every digital advertising campaign, at creation time, specifies a list of audience characteristics to be matched. These characteristics are programmed in buy-side systems (such as DSPs, buy-side ad servers) or sell-side systems (such as publisher ad servers or ad network ad servers), and where these systems deliver the ad and the Ad Marker, such parameters can be presented in the Enhanced Transparency Page.

Such parameters may include gender, location, age bracket, income bracket, languages spoken, inferred or declared interests, etc.

The control step related to the audience characteristics is to link to a user-facing control panel as described in the [Enhanced Transparency Page](#) section.

- To the extent that a company uses **remarketing or retargeting techniques**, this practice should be disclosed, and an extra control step may be to direct end-users to a mechanism that allows them to disable remarketing / retargeting from the domain being advertised.

Detecting the Local Language of the Consumer

The goal of language detection as part of the Ad Marker delivery process is to create, for consumers, a **literate understanding of the process and the actions that may be taken**:

- Familiar language can be displayed to ensure appropriate transparency and information for the consumer.
- Where appropriate, meaningful choice can then be exercised by consumers with regard to the main parameters used to determine them as the recipients of the specific ad.

It is therefore important that consumers see the explanatory text of the Ad Marker and the Enhanced Transparency Page and the User-Facing Portal (country-specific version of www.youronlinechoices.eu) **in their local language**.

Further details on how an entity may choose to detect the consumer language are laid out in [Annex B of the EDAA Technical Guidance Document](#).

Programme participants delivering the Ad Marker may choose to use alternative methods for determining Consumer's Local Language, should they prefer to do so, such as GeoIP data, ad language, site language, or manually when trafficking the campaign. For consistency and overall user experience, it is important that participating companies who choose to use alternative methods make sure that the script displaying the Ad Marker behaves correctly (i.e. if multiple parties end up serving the Ad Marker, only the uppermost Ad Marker expands in the rolled-out state).

Other notes

1. **Participating companies may choose to visually enrich their explanation** by using non-standardised visual symbols such as icons, emoticons, etc. to facilitate users' understanding of the information presented.
2. **The EDAA will maintain, for each European language, a "Pan-industry Educational Kit"**. This resource will be available at www.youronlinechoices.eu, and may be used by participating companies as a supplementary resource.

Determining the Entity that Financed the Advertisement

Among the most critical aspects of the advertising disclosure to the consumer is **the identification of the financial interest(s) supporting the advertising campaign or message**. There are multiple instances where, "the entity that paid for the advertisement" is simply too broad an expression to be useful or even implementable at a feature or product level.

The below will serve to illustrate how "financial interest disclosure" can be approached; additionally, which are the instances where the rules of the Self-Regulatory Programme require consumer-facing disclosure of a second entity who paid for the advertisement, additional to the entity on whose behalf the advertisement was displayed.

1. The self-regulatory rules refer to the entities who financed the *presentation or distribution* of the advertisement. The digital advertising supply chain has many different roles and responsibilities. There are actors involved in strategy, production, distribution, reporting, fraud detection, brand safety, etc. These efforts may be paid for - thus financed - by different entities. In the vast majority of cases, at campaign creation time only the advertiser

name and entity who paid for the distribution of the ad will be known.

2. In practice:

- a. Companies will ask and validate if necessary, at campaign creation time, for the identity of the entity on whose behalf the advertisement is presented.
- b. Any company that allows the creation of an advertising campaign holds invoicing information - i.e., which entity pays for the presentation or distribution of the ads of the campaign.
- c. Where the entity on whose behalf the advertisement is presented is different from the identity of the entity which is being invoiced (as per point b.) above, the identity of the entity which is being invoiced must be disclosed in the Enhanced Transparency Page, *except* when:
 - i. The two entities are owned by the same third entity, or when one of the entities is owned by the other.
 - ii. The two entities, although separate juridically, operate under the same brand.
- d. Special cases:
 - i. **Social campaigns** — these are types of advertising campaigns which are financed by an entity but the message is controlled by another. It is important that in this case the identity of the two entities - the one that finances the presentation / distribution of the advertisements, and the one that controls the message - is clearly and distinctly disclosed.
 - ii. **Website sponsored content** — these are types of advertising campaigns where a website - for various reasons - does not invoice an entity — for instance, for donated advertising inventory. In this case, the website must disclose itself as the entity that financed the presentation of the advertisement.