

BBB NATIONAL PROGRAMS

DIGITAL ADVERTISING ACCOUNTABILITY PROGRAM

DIGITAL ADVERTISING
ACCOUNTABILITY PROGRAM,
Challenger,

FAST RETAILING CO., LTD.,
Corporation.

Case No. 149-2026
Filed October 10, 2026

FINAL DECISION

I. Synopsis

The Digital Advertising Alliance’s (DAA) Self-Regulatory Principles (DAA Principles)¹ cover entities engaged in interest-based advertising (IBA) across websites or mobile applications (apps). Any operator of a website (a first party)² that allows unaffiliated entities (third parties)³ to collect visitors’ web browsing data for IBA must provide visitors with notice and enhanced notice as prescribed in the Self-Regulatory Principles for Online Behavioral Advertising (OBA Principles). In addition, mobile app publishers that authorize third parties to collect data through

¹ The DAA’s interest-based advertising principles consist of a suite of four documents: the Self-Regulatory Principles for Online Behavioral Advertising (OBA Principles), the Self-Regulatory Principles for Multi-Site Data (MSD Principles), the Application of Self-Regulatory Principles to the Mobile Environment (Mobile Guidance), and the Application of the Self-Regulatory Principles of Transparency and Control to Data Used Across Devices (Cross-Device Guidance) (collectively, the Principles). The full text of the Principles can be found at <http://www.aboutads.info/principles>.

² The DAA Principles assign responsibilities to an entity based on its role in a particular situation. Thus, an entity can be a first party, third party, or service provider depending on the function it is performing. Website operators are first parties. OBA Principles Definition F at 10 (“A First Party is the entity that is the owner of the Web site or has Control over the Web site with which the consumer interacts and its Affiliates.”). *See also* Accountability Program, *First Party Enhanced Notice Compliance Warning*, CW-01-2013, <https://assets.bbbprograms.org/docs/default-source/daap/program-guidance/accountability-program-first-party-enhanced-notice-compliance-warning-cw-01-2013.pdf>. In the context of mobile applications, the first party is defined as the entity that owns or exercises control over the app, or its affiliates. Mobile app publishers are first parties under the Mobile Guidance. *See Mobile Guidance*, Definition G at 7.

³ In the desktop context, third parties are entities that collect data for IBA from non-affiliate websites. *See* OBA Principles Definition J at 11 (“An entity is a Third Party to the extent that it engages in Online Behavioral Advertising on a non-Affiliate’s Web site.”). In the mobile app context, the term “third party” refers to entities that collect data for IBA through non-affiliate mobile apps. *Mobile Guidance*, Definition N at 12 (“An entity is a Third Party to the extent that it collects Cross-App or Precise Location Data from or through a non-Affiliate’s application, or collects Personal Directory Data from a device.”)

their apps for use in cross-app IBA must provide users with notice and enhanced notice, as described in the DAA's Application of Self-Regulatory Principles to the Mobile Environment (Mobile Guidance).

II. Company Status

Fast Retailing Co., Ltd. (Fast Retailing) is a global apparel retailer that operates UNIQLO, G.U. CO. LTD. (GU), Theory, and Helmut Lang.⁴ UNIQLO, GU, Theory, and Helmut Lang operate websites, and UNIQLO, GU, and Theory operate mobile applications, through which consumers can browse and purchase apparel and related products. As the operators of online properties that permit third-party advertisers to collect user data for IBA purposes, these brands are first parties under the DAA Principles.⁵

III. Inquiry

The Accountability Program initiates investigations based on consumer complaints regarding alleged noncompliance with the DAA Principles, as well as based on its own monitoring efforts.

This case arose from the Accountability Program's monitoring of UNIQLO and GU's online properties. During its review of the UNIQLO and GU websites, the Accountability Program observed data collection by third-party companies known to engage in IBA. The Accountability Program identified potential issues concerning whether the websites provided consumers with the transparency and choice mechanisms required by the OBA Principles.

Under the DAA's Transparency Principle, a first party that permits third-party data collection for IBA must provide consumers with clear, meaningful, and prominent notice of that activity. On websites, this includes an enhanced notice link, distinct from the general privacy policy link, on each webpage where third-party data collection for IBA occurs. The enhanced notice link must direct consumers to a disclosure that explains the third-party IBA activity occurring on the website and provides consumers with an appropriate mechanism to exercise choice with respect to that activity. The first-party disclosure must also include a statement of adherence to the DAA Principles.⁶

After identifying potential issues with UNIQLO's and GU's websites, the Accountability Program further extended its review to the websites and any mobile

⁴ Fast Retailing Co., Ltd., *Fast Retailing Group*, <https://www.fastretailing.com/eng/group/>

⁵ *OBA Principles*, Definitions § F. First Party.

⁶ *First Party Enhanced Notice Compliance Warning* at 1. *See also Mobile Guidance* § IV at 21-30.

applications of Fast Retailing's Theory and Helmut Lang brands.⁷ When reviewing the UNIQLO and GU mobile applications, the Accountability Program observed data collection by third-party companies known to engage in IBA and identified potential issues concerning the availability and accessibility of the disclosures and consumer choice mechanisms required by the Mobile Guidance.

Under the Transparency Principle of the DAA Mobile Guidance, a first party that affirmatively authorizes a third party to collect or use data across applications for IBA must provide clear, meaningful, and prominent notice of that activity. A compliant first-party disclosure generally must explain the third-party collection of data for IBA, provide consumers with access to an appropriate choice mechanism or identify the third parties collecting data and their respective opt-out mechanisms, and include a statement of adherence to the DAA Principles. The Mobile Guidance further contemplates that enhanced notice will be available at the times and in the locations where consumers are likely to encounter it, including prior to downloading an application, during download or upon first opening the application, and through the application's settings or privacy policy.⁸

Based on the above review, the Accountability Program sent an inquiry letter to UNIQLO and GU to address the potential compliance issues identified on their websites and mobile applications.

IV. Issues Raised

A. Website Data Collection

1. Enhanced Notice of Website Data Collection for Interest-Based Advertising

First-party duties under the OBA Principles are set out in section II.B of the Principles. According to this section, if first parties allow third parties to collect visitors' browsing data for IBA on their websites, or if they transfer such data to third parties for tailoring ads on non-affiliate websites, they must provide consumers with appropriate transparency and an opportunity to exercise control over IBA.⁸ A first party must include a disclosure somewhere on its website that describes the IBA activity occurring there.⁹ This disclosure must contain either a link to an industry-developed consumer choice page (such as <http://aboutads.info/choices>) or a list of every third-party conducting IBA activity on the first-party website.¹⁰ Additionally, a first party must state its adherence to the DAA Principles on its website.¹¹

⁷ As of the date of this decision, Helmut Lang does not offer a mobile application. Should Helmut Lang launch a mobile application in the future, the Accountability Program encourages it to implement the same measures adopted by the UNIQLO and GU apps.

⁸ *OBA Principles* § II.B. at 13–14.

⁹ *Id.*

¹⁰ *Id.* For first parties that choose to list third parties individually, the Commentary to the Consumer Control Principle instructs that “choice should be available from the Third Party(s) disclosure linked from the page where the Third Party is individually listed.” *OBA Principles Commentary* at 35.

¹¹ *OBA Principles* § II.B. at 13–14.

The OBA Principles require first parties to provide consumers with real-time “enhanced notice” when third parties are collecting or using data for IBA on a first party’s website. This real-time indicator must be in the form of a “clear, meaningful, and prominent” link that directs consumers to the first party’s IBA disclosure, not just to the top of a privacy policy.¹² In addition, this link must be distinct from the company’s privacy policy link and must appear on every page where data collection or use for IBA occurs on the first party’s website.¹³ The link may be provided directly by the first party or by one of the third parties active on its website.¹⁴

Enhanced notice provides consumers with two benefits. First, it informs consumers of the fact that third parties are engaged in IBA on a website. Second, by linking directly to a disclosure that describes the IBA activities occurring on that website and providing a method by which consumers can exercise choice, enhanced notice serves as a bridge to relevant information consumers need at precisely the time they need it.

The UNIQLO, GU, Theory, and Helmut Lang websites did not include the appropriate enhanced notice for IBA. Further, although the websites’ privacy policies contained most of the disclosures required under the OBA Principles, that information was scattered throughout the policies rather than presented in a single, clearly identified IBA disclosure. This made it difficult for consumers to find a clear explanation of IBA, the brands’ statements of adherence to the DAA Principles, and the mechanisms available to exercise choice with respect to IBA.

B. Mobile Data Collection

1. Enhanced Notice for Third-Party Interest-Based Advertising

The Mobile Guidance describes the core requirements to provide transparency and consumer control when processing data for IBA. When first parties permit third parties to collect data through their apps for use in IBA, they must provide enhanced notice and choice about such third-party data collection for IBA.¹⁵

According to section III.A.(3) of the Mobile Guidance, first parties that affirmatively authorize a third party to collect or use cross-app data for IBA must provide a clear, meaningful, and prominent link to a disclosure that (1) describes the third-party collection, (2) points to a choice mechanism/setting or lists all third parties with links to

¹² *OBA Principles* Commentary at 32 (“The Principles also state that the Web sites at which Third Parties are collecting data for Online Behavioral Advertising purposes should include a new clear, meaningful, and prominent link on their Web sites when Third Parties do not provide the notice described in II.A.(2)(a). This would link from the Web page where data is collected to specific language in a disclosure. If the disclosure language is in the privacy notice, the link should go directly to the relevant section of the privacy policy where the disclosure is located and not just generally to the privacy policy.”).

¹³ *Id.* at 31.

¹⁴ *First Party Enhanced Notice Compliance Warning* at 3.

¹⁵ *Mobile Guidance* at 17.

their opt outs, **and** (3) contains a statement of adherence to the DAA Principles.¹⁶ The enhanced notice link must be provided prior to download (e.g., in the app store on the application's page), during download, on first opening of the app, **or** at the time cross-app data is first collected, **and** in the application's settings or any privacy policy.¹⁷

These enhanced notice requirements make information about privacy more accessible to users so they can make an informed decision about whether to participate in data collection and use for IBA. The enhanced notice link must go **directly** to the place where the app explains its IBA practices. Moreover, the link must be provided **at or before** the moment a user's engagement with the app results in third-party data collection for IBA. This process provides a conspicuous, accessible, and meaningful disclosure to the consumer at the time it is most useful to them. As such, it is an important improvement on the past practice of simply placing the information in an often-dense privacy policy. It also requires that the company's disclosure explains to consumers how they can opt out of IBA, including providing links to easy-to-use opt-out mechanisms like the DAA's Ad Choices tool.¹⁸

The UNIQLO, GU, and Theory apps that the Accountability Program reviewed did not contain the appropriate enhanced notice under the Mobile Guidance. For example, although the mobile privacy policies associated with the apps contained much of the information required by the Mobile Guidance, that information was scattered throughout the policies rather than presented in a single, clearly identified IBA disclosure, and the policies did not include a link to the DAA's AdChoices tool. As a result, users could not readily locate clear information about the apps' IBA practices or an accessible mechanism to exercise IBA choice before downloading the apps.

Further, the UNIQLO, GU, and Theory apps did not make an AdChoices or other enhanced notice link obvious to users at the point of use. The apps did not include a link to AdChoices in their menus, settings, or footers, such as a link titled "AdChoices" that was separate and distinct from a general privacy policy link. In addition, the apps used an infinite scroll format on their home and product listing pages, which prevented users from reaching the bottom of the screen, where links to privacy disclosures are commonly placed. Accordingly, users were not provided with clear and prominent access to the

¹⁶ *Id.*

¹⁷ *Id.* We note that where the third party is unable to provide enhanced notice and choice in an app, the first party should work with the third party to ensure that such notice and choice are provided. *See id.* § III.B.(1) at 18-19. Compare Accountability Program, *Compliance Warning*, <https://assets.bbbprograms.org/docs/default-source/daap/program-guidance/accountability-program-first-party-enhanced-notice-compliance-warning-cw-01-2013.pdf> at 2 ("Both the third party and the first party share responsibility for provision of enhanced notice. Because the third party which is collecting the data generally has no direct means to provide notice and choice on the website where its data collection is occurring, providing just-in-time notice of collection and an opt out requires cooperation between the third party engaged in the collection and the first party on whose website such collection is permitted.").

¹⁸ Digital Advertising Alliance, Download the Ad Choices Tool - Now with 'Do Not Sell' Enhancements, <https://youradchoices.com/Ad Choices>.

apps' IBA disclosures and choice mechanisms after downloading the apps, as contemplated by the Mobile Guidance.

V. Company Response and Analysis

Following the Accountability Program's inquiry letter, Fast Retailing worked with the Accountability Program to review the websites and mobile apps of four of its brands (UNIQLO, GU, Theory, and Helmut Lang) for compliance with the DAA Principles. Fast Retailing sought comprehensive, uniform solutions where possible, while accounting for differences among its brands, and consulted with the Accountability Program on its plans to come into compliance, as explained below.

A. Review and Update of Fast Retailing's Privacy Policies

The Accountability Program reviewed the UNIQLO, GU, Theory, and Helmut Lang privacy policies to strengthen consumer notice of data collection for IBA. This included explaining what data is collected and used for IBA and how consumers can opt out or withdraw their consent.

Each brand's privacy policy contained most of the information required by the DAA Principles, but that information was scattered throughout the policy. This made it difficult for consumers to understand IBA, find their opt-out choices, and exercise those choices.

Each brand worked with the Accountability Program to consolidate its IBA-related information into a single, dedicated section of its privacy policy. The updated section (labeled "Ad Choices") now (as of October 6, 2026) explains interest-based advertising, includes a statement of adherence to the DAA Principles, provides a functioning link to an industry-developed consumer choice mechanism consistent with the OBA Principles, and explains how consumers can withdraw consent as easily as they gave it. In addition, at the Accountability Program's recommendation, UNIQLO and GU added a link at the top of their privacy policies to guide consumers directly to the Ad Choices section.

B. Compliance with the Mobile Guidance

The Accountability Program reviewed the UNIQLO, GU, and Theory mobile apps and recommended a set of updates to provide clear, meaningful, and prominent notice of cross-app data collection for IBA at the times and places users are most likely to encounter it.

1. Clear Notice of IBA

UNIQLO and GU adopted all of the Accountability Program's mobile recommendations. First, both apps now include a link to an IBA disclosure and DAA opt-out link at the top of the privacy policy. Second, both apps eliminated an infinite scroll feature that had prevented users from reaching the app's menu/footer links, including links to privacy

information. Third, both apps added “AdChoices” to their in-app settings, giving users ongoing access to the IBA disclosure after download. Additionally, both brands updated their mobile privacy policies to include a link at the top of the policy that takes users directly to the IBA disclosure, and a link within that disclosure to the DAA’s consumer choice tools, including Ad Choices. Finally, Uniqlo and GU’s iOS and Android app store listings all include privacy policy links that direct users to the top of their Privacy Notice. Thus, users can now click on the link in the Privacy Notice to more easily access and read the recommended IBA disclosures.

Theory adopted some, but not all, of the Accountability Program's mobile recommendations. Theory eliminated infinite scroll from its app, added “AdChoices” to its in-app settings, and added a link to the DAA’s consumer choice tools in its mobile privacy policy.¹⁹

Helmut Lang does not offer a mobile app to consumers.

C. Compliance with the OBA Principles (Website Data Collection)

1. Enhanced Notice of Website Data Collection for IBA

The OBA Principles require first parties to provide real-time enhanced notice, in the form of a clear, meaningful, and prominent link, when third parties collect or use data for IBA on their websites. The Accountability Program suggested several ways to address this, including creating a separate webpage for AdChoices-related information or adding an enhanced notice link that takes users directly to the required IBA disclosure within the privacy policy.

To come into compliance, UNIQLO, GU, Theory, and Helmut Lang each added an “AdChoices” link to their website footers. The link is separate and distinct from each brand’s general privacy policy link, appears on every page of the website, and takes consumers directly to the IBA section of that brand’s privacy policy. On UNIQLO's website, for example, the “AdChoices” link goes directly to the section of its privacy policy titled “AdChoices.”

¹⁹ Theory declined the Accountability Program’s recommendations to display a splash screen with transparency regarding IBA upon first open and download of the app and to add a link at the top of its mobile privacy policy directing users to its IBA disclosure. As a result, Theory does not provide enhanced notice prior to download, during download, upon first opening of the app, or at the time cross-app data is first collected, as recommended by section III.A.(3) of the Mobile Guidance. *See supra* note 10. Theory’s “AdChoices” link in its in-app settings satisfies the separate requirement to provide enhanced notice in the application's settings or privacy policy, but it does not cure this deficiency. Accordingly, the Accountability Program finds that Theory’s mobile app does not fully comply with the Mobile Guidance.

Example A: Enhanced Notice for Third-Party IBA – UNIQLO Website

FREE shipping \$99+ | FREE in-store pick up

[Join our membership & save up to \\$20!](#)

[Buy now, pay later with Klarna](#)

[Accessibility](#) | [Terms & Conditions](#) | [Privacy Policy](#) | [Do Not Sell My Information](#) | **Ad Choices**

[Cookie Settings](#)

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AD CHOICES

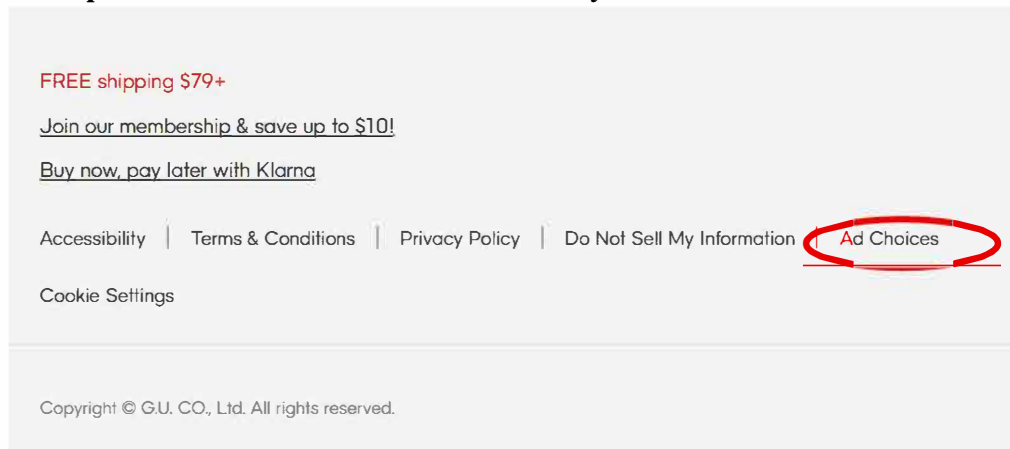
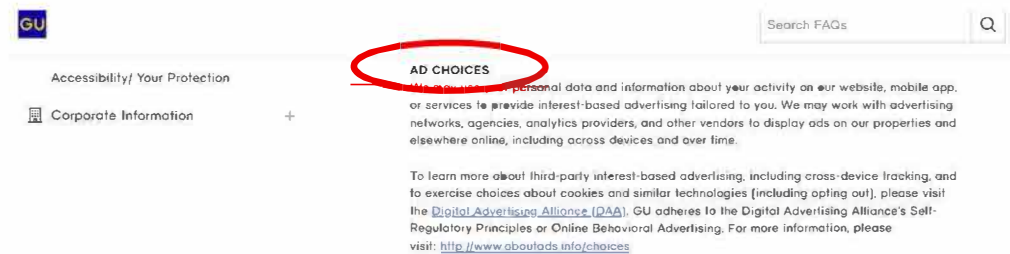
We may use your personal data and information about your activity on our website, mobile app, or services to provide interest-based advertising tailored to you. We may work with advertising networks, agencies, analytics providers, and other vendors to display ads on our properties and elsewhere online, including across devices and over time.

To learn more about third-party interest-based advertising, including cross-device tracking, and to exercise choices about cookies and similar technologies (including opting out), please visit the [Digital Advertising Alliance \(DAA\)](#). UNIQLO adheres to the Digital Advertising Alliance's Self-Regulatory Principles or Online Behavioral Advertising. For more information, please visit: <http://www.aboutads.info/choices>

WHAT PERSONAL INFORMATION ABOUT CUSTOMERS DOES THE SITE COLLECT?
Here are the types of information we gather:

Source: Uniqlo.com

Example B: Enhanced Notice for Third-Party IBA- GU Website



Source: www.gu-global.com

Example C: Enhanced Notice for Third-Party IBA- Helmut Lang Website

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ACCOUNT
ORDER STATUS
FAQ

SHIPPING & PAYMENTS
RETURNS & EXCHANGES
SIZE CHART
EXCLUSIONS
GIFT CARD
GIFT CARD BALANCE

INSTAGRAM
TWITTER
FACEBOOK

ABOUT
CONTACT
TERMS & CONDITIONS
PRIVACY POLICY
CALIFORNIA PRIVACY POLICY
DO NOT SELL MY INFORMATION
ACCESSIBILITY
ADCHOICES

ACCESSORIES SALE SEARCH

HELMUT LANG

AD CHOICES

We participate in interest-based advertising (IBA), also known as online behavioral advertising (OBA). We use third-party advertising companies to display ads tailored to your individual interests based on how you browse and shop online, as well as to provide advertising-related services such as ad delivery, reporting, attribution, analytics, and market research.

We allow third-party companies to collect certain information when you visit our websites or use our mobile application(s). This information is used to serve ads for Helmut Lang products or services or for the products or services of other companies when you visit this website or other websites. These companies use non-identifiable information (e.g., click stream information, browser type, time and date, subject of advertisements clicked or scrolled over, hardware/software information, and session ID) and personally identifiable information (e.g., static IP address) during your visits to this and other websites in order to provide advertisements about goods and services likely to be of greater interest to you. These parties typically use a cookie, web beacon or other similar tracking technologies to collect this information. To learn more about interest-based advertising and how you may be able to opt-out, please visit: www.aboutads.info/choices. Helmut Lang adheres to the Digital Advertising Alliance (DAA) self-regulatory principles for IBA.

Source: helmutlang.com

Example D: Enhanced Notice for Third-Party IBA- Theory Website

AD CHOICES

We participate in interest-based advertising (IBA), also known as online behavioral advertising (OBA). We use third-party advertising companies to display ads tailored to your individual interests based on how you browse and shop online, as well as to provide advertising-related services such as ad delivery, reporting, attribution, analytics, and market research.

We allow third-party companies to collect certain information when you visit our websites or use our mobile application(s). This information is used to serve ads for Theory products or services or for the products or services of other companies when you visit this website or other websites. These companies use non-identifiable information (e.g., click stream information, browser type, time and date, subject of advertisements clicked or scrolled over, hardware/software information, and session ID) and personally identifiable information (e.g., static IP address) during your visits to this and other websites in order to provide advertisements about goods and services likely to be of greater interest to you. These parties typically use a cookie, web beacon or other similar tracking technologies to collect this information. To learn more about interest-based advertising and how you may be able to opt-out, please visit: www.aboutads.info/choices. Theory adheres to the Digital Advertising Alliance (DAA) self-regulatory principles for IBA.



United States (USD)

© 2020 Theory

[Site Map](#)

[Accessibility Statement](#)

[AdChoices](#)

[Exclusions](#)

Source: Theory.com

Enhanced Notice for Third-Party IBA- UNIQLO Mobile Application

FREE shipping \$99+ | FREE in-store pick up

[Join our membership & save up to \\$20!](#)

[Buy now, pay later with Klarna](#)

Accessibility

Terms & Conditions

Privacy Policy

Do Not Sell My Information

Ad Choices

Copyright © UNIQLO Co., Ltd. All rights reserved.

UNIQLO

Search Menu

AD CHOICES

We may use your personal data and information about your activity on our website, mobile app, or services to provide interest-based advertising tailored to you. We may work with advertising networks, agencies, analytics providers, and other vendors to display ads on our properties and elsewhere online, including across devices and over time.

To learn more about third-party interest-based advertising, including cross-device tracking, and to exercise choices about cookies and similar technologies (including opting out), please visit the [Digital Advertising Alliance \(DAA\)](#). UNIQLO adheres to the Digital Advertising Alliance's Self-Regulatory Principles or Online Behavioral Advertising. For more information, please visit: <http://www.aboutads.info/choices>

UNIQLO

Search Menu

[Corporate Information / Others /](#)

[Terms & Conditions / Privacy Policy /](#) ^{Privacy Policy}

Privacy Policy

Note

To learn more about how your data can be used for third-party advertising and manage your ad choices, click [here](#).

SITE PRIVACY POLICY

Source: Uniqlo Mobile App

Example F: Enhanced Notice for Third-Party IBA- GU Mobile Application

FREE shipping \$79+

[Join our membership & save up to \\$10!](#)

[Buy now, pay later with Klarna](#)

Accessibility

Terms & Conditions

Privacy Policy

Do Not Sell My Information

Ad Choices

Copyright © G.U. CO., Ltd. All rights reserved.

AD CHOICES

We may use your personal data and information about your activity on our website, mobile app, or services to provide interest-based advertising tailored to you. We may work with advertising networks, agencies, analytics providers, and other vendors to display ads on our properties and elsewhere online, including across devices and over time.

To learn more about third-party interest-based advertising, including cross-device tracking, and to exercise choices about cookies and similar technologies (including opting out), please visit the [Digital Advertising Alliance \(DAA\)](#). GU adheres to the Digital Advertising Alliance's Self-Regulatory Principles or Online Behavioral Advertising. For more information, please visit: <http://www.aboutads.info/choices>

WHAT PERSONAL INFORMATION ABOUT CUSTOMERS DOES THE SITE COLLECT?

Here are the types of information we gather:

AUTOMATIC INFORMATION

GU

Search Menu

[GU USA Customer Service](#) / [Legal, Privacy and Information Access](#) / [Privacy policy](#) / Privacy Policy

Privacy Policy

Note

To learn more about how your data can be used for third-party advertising and manage your ad choices, click [here](#).

SITE PRIVACY POLICY

Source: GU Mobile App

Example G: Enhanced Notice for Third-Party IBA- Uniqlo on iOS and Android



Sources: Uniqlo iOS and Android mobile app download pages.

VI. Company Statement

Fast Retailing Co. Ltd. declined to provide a company statement.

VII. Disposition of Decision

Practices voluntarily corrected, except as noted in footnote 19.²⁰

Digital Advertising Accountability Program

²⁰ This decision is limited to compliance with the DAA Principles and should not be construed as a finding that Fast Retailing or its brands comply with any other applicable law, regulation, or self-regulatory principles.