

INSTRUCTIONS FOR THE TELEVISION AND RADIO

MODEL "ESERCIZIO"

Revenues indicated into the sections of the model "Esercizio" are those relating to the value of production and shall be consistent with the last annual report or, for parties not obliged to prepare the annual report, with the corresponding values of other accounting records that certify the total value of production. To fill in the IES declaration, the revenues generated in Italy or anyway related to the national territory shall be considered, even if accounted for in the annual report of companies established abroad.

Furthermore, pursuant to paragraph 2-bis, of article 2 of resolution no. 397/13/CONS, as amended by art. 1, paragraph 3 of resolution no. 161/21/CONS, the obliged subjects shall produce the accounting documents and information useful for identifying the revenues realized in Italy or related to the Italian territory, even if accounted in the annual report of companies based or established abroad, concerning the value of production as resulting from such annual report, or, for those subjects not obliged to prepare them, from the corresponding values of other accounting records that certify the total value of production. The aforementioned documents must be attached to the model/form by uploading them in the final part of the compilation, at the bottom of the "Summary Table".

The values indicated must be expressed in euros. In the case the currency used by the companies in annual report or equivalent accounting records is different, the amounts declared must still be expressed in euros, applying the same exchange rate used in the annual report or equivalent accounting records.

National and local television on DTT and satellite television (including Audiovisual Media Services) [AT]

All television broadcasters are required to transmit the IES communication (also through the transmission broadcasting and delivering of contents to the end-users via pay TV subscriptions).

This section related to television broadcasting on digital terrestrial and satellite platforms. Revenues from online audiovisual content services in return for payment shall be entered in the section "Internet: Online Publishing, Online Audiovisual Content, Online Advertising, Online Search Engines and Online Intermediation Services [IT]".

Item	Instructions
56	<p><i>Total revenues AT section (Values consistent with those shown in the annual report or, for parties not required to prepare the annual report, in the corresponding item in other accounting records).</i></p> <p>Automatic sum of the amounts of the following items 57+69</p>
Free television revenues	
57	<p><i>National and local free television revenues</i></p> <p>Automatic sum of the amounts of the following items 58+59+64+65+66+67+68</p>
58	<p><i>TV licence fees</i></p> <p>Revenues from tv licence fees (net from tax rights and related to the television public services).</p>

<p>59</p>	<p><i>Revenues from advertising (including telepromotions, teleshopping, sponsorships and product placements) (net of discounts and agency fees) (excluding online advertising)</i></p> <p>Automatic sum of the amounts of the following items 60 and 61. Values equal to the sum of the amount of the items 62 and 63.</p> <p>Total revenues received from the sale of television advertising spaces meaning any form of announcements broadcast (on digital terrestrial and satellite platforms), aimed at promoting the supply of goods or services, regardless of the form and duration (advertising spot, telepromotions, "minispot", etc...).</p> <p>Revenues from telepromotions, teleshopping, sponsorship and <i>product placement</i>, and revenues from the sale of advertising spaces to public entities (institutional advertising) are entered. Revenues from online advertising (item 163 and following) are excluded and shall be entered in the section "<i>Internet: Online Publishing, Online Audiovisual Content, Online Advertising, Online Search Engines and Online Intermediation services [IT]</i>".</p> <p>The amounts are net of discounts and agency fees.</p> <p><u>Revenues from telepromotions</u>: revenues deriving from any form of announcements broadcast, as part of a program, consisting in displaying of products, verbal and visual presentation of goods or services of a producer or a service provider aimed at promoting the supply of goods or services, including immovable property, rights and obligations, in return for payment.</p> <p><u>Revenues from teleshopping</u>: revenues deriving from direct offers broadcast to the public with a view to the supply of goods or services, including immovable property, rights and obligations, in return for payment.</p> <p><u>Revenues from sponsorship</u>: revenues deriving from means any contribution made by public or private undertakings or natural persons not engaged in providing audiovisual media services or in the production of audiovisual works, to the financing of audiovisual media services or programmes with a view to promoting their name, trade mark, image, activities or products.</p> <p><u>Product placement</u>: revenues deriving from any form of audiovisual commercial communication consisting of the inclusion of or reference to a product, a service or the trade mark thereof so that it is featured within a programme, in return for payment or for similar consideration.</p>
<p>60</p>	<p>- <i>revenues from advertising sales through sales houses</i></p> <p>Revenues from the sale - through sales houses - of television advertising spaces (on digital and satellite platforms) aimed at broadcasting national and local announcements, regardless of the form and duration (advertising spot, telepromotions, "minispot",...).</p> <p>Revenues from the sale of advertising spaces to public entities (institutional advertising) are entered.</p> <p>The amounts are net of discounts and agency fees.</p>
<p>61</p>	<p>- <i>revenues from direct sales of advertising</i></p> <p>Revenues from the direct sales of television advertising spaces aimed at broadcasting national and local announcements, regardless of the form and duration (advertising spot, telepromotions, "minispot",...).</p> <p>Revenues from the sale of advertising spaces to public entities (institutional advertising) are entered.</p>

<p>62</p>	<p>- <i>revenues from national advertising</i></p> <p>Revenues from the sale - through sales houses and direct sales - of television advertising spaces (on digital and satellite platforms) aimed at broadcasting national announcements, regardless of the form and duration (advertising spot, telepromotions, "minispot", ...).</p> <p>Revenues from the sale of advertising spaces to public entities (institutional advertising) are entered.</p> <p>Revenues from online advertising (item 163 and following) are excluded and shall be entered in the section "<i>Internet: Online Publishing, Online Audiovisual Content, Online Advertising, Online Search Engines and Online Intermediation services [IT]</i>".</p> <p>The amounts are net of discounts and agency fees.</p>
<p>63</p>	<p>- <i>revenues from local advertising</i></p> <p>Revenues from the sale - through sales houses and direct sales - of television advertising spaces (on digital and satellite platforms), aimed at broadcasting local announcements, regardless of the form and duration (advertising spots, other forms of advertising, "minispot", etc.).</p> <p>Revenues from the sale of advertising spaces to public entities (institutional advertising) are entered.</p> <p>Revenues from online advertising (item 163 and following) are excluded and shall be entered in the section "<i>Internet: Online Publishing, Online Audiovisual Content, Online Advertising, Online Search Engines and Online Intermediation services [IT]</i>".</p> <p>The amounts are net of discounts and agency fees.</p>
<p>64</p>	<p><i>Revenues from the sale of television contents to other operators</i></p> <p>Revenues from the sale to other operators (at wholesale level) of television contents broadcast on free television channels/programmes.</p>
<p>65</p>	<p><i>Revenues from the sale of network operator services to other operators</i></p> <p>Revenues from the sale to other operators (at wholesale level) of network operator services on digital and satellite platforms.</p>
<p>66</p>	<p><i>Revenues from public funds (public contributions)</i></p> <p>Amounts paid by the State or other public bodies for the exercise of television activities and accounted for within the revenues relating to the activity itself.</p>
<p>67</p>	<p><i>Revenues from agreements with public entities</i></p> <p>Revenues from agreements or contracts signed with public entities for the supply of television products and/or services.</p>
<p>68</p>	<p><i>Other revenues from free television activities (specify in the "Notes" box)</i></p> <p>Revenues from national and local free television activities not entered under the previous items.</p>

Pay-TV revenues	
69	<p><i>National and local pay-TV revenues</i></p> <p>Automatic sum of the amounts of the following items 70+71+72+77+78+79+80+81.</p>
70	<p><i>Revenues from sales of subscriptions fee (pay-tv) to the consumer</i></p> <p>Revenues from subscription fees (pay tv), resulting from the sales to the end users of one or more channels/programmes or packages of channels/programmes broadcast on digital and satellite platforms, in return of payment of a periodic fee.</p> <p>Revenues from online audiovisual content services offers are excluded and shall be entered in the section "<i>Internet: Online Publishing, Online Audiovisual Content, Online Advertising, Online Search Engines and Online Intermediation Services [IT]</i>".</p> <p>In the case of television broadcast offers on multiple platforms, please allocate the revenues pro rata and, if this is not possible, to the prevailing broadcast platform.</p>
71	<p><i>Revenues from other paid offers (pay per view / NVOD) to the consumer</i></p> <p>Revenues from pay per view e near video on demand (NVOD) services, resulting from the sales to the end users of one or more programmes broadcast on digital and satellite platforms.</p> <p>Revenues from online audiovisual content services offers are excluded and shall be entered in the section "<i>Internet: Online Publishing, Online Audiovisual Content, Online Advertising, Online Search Engines and Online Intermediation Services [IT]</i>".</p>
72	<p><i>Revenues from advertising (including telepromotions, teleshopping, sponsorships and product placements) (net of discounts and agency fees) (excluding online advertising)</i></p> <p>For television advertising, telepromotions, teleshopping, sponsorships and product placement on pay tv please relate to the definitions at item 59.</p> <p>Revenues from online advertising (item 163 and following) are excluded and shall be entered in the section "<i>Internet: Online Publishing, Online Audiovisual Content, Online Advertising, Online Search Engines and Online Intermediation services [IT]</i>".</p> <p>Automatic sum of the amounts of the following items 73 and 74. Values equal to the sum of the amount of the items 75 and 76.</p>
73	<p>- <i>revenues from advertising sales through sales houses</i></p> <p>Revenues from the sale - through sales houses - of television advertising spaces (on digital and satellite platforms) aimed at broadcasting national and local announcements, regardless of the form and duration (advertising spot, telepromotions, "minispot", ...).</p> <p>The amounts are net of discounts and agency fees.</p>

<p>74</p>	<p>- <i>revenues from direct sales of advertising</i></p> <p>Revenues from the direct sales of television advertising spaces (on digital and satellite platforms) aimed at broadcasting national and local announcements, regardless of the form and duration (advertising spot, telepromotions, "minispot", ...).</p>
<p>75</p>	<p><i>Revenues from national advertising</i></p> <p>Revenues from the sales - through sales houses and direct sales - of television advertising spaces (on digital and satellite platforms) aimed at broadcasting national announcements, regardless of the form and duration (advertising spot, telepromotions, "minispot", ...).</p> <p>Revenues from the sale of advertising spaces to public entities (institutional advertising) are entered.</p> <p>Revenues from online advertising (item 163 and following) are excluded and shall be entered in the section "<i>Internet: Online Publishing, Online Audiovisual Content, Online Advertising, Online Search Engines and Online Intermediation services [IT]</i>".</p> <p>The amounts are net of discounts and agency fees.</p>
<p>76</p>	<p><i>Revenues from local advertising</i></p> <p>Revenues from the sales - through sales houses and direct sales - of television advertising spaces (on digital and satellite platforms) aimed at broadcasting local announcements, regardless of the form and duration (advertising spot, telepromotions, "minispot", ...).</p> <p>Revenues from the sale of advertising spaces to public entities (institutional advertising) are entered.</p> <p>Revenues from online advertising (item 163 and following) are excluded and shall be entered in the section "<i>Internet: Online Publishing, Online Audiovisual Content, Online Advertising, Online Search Engines and Online Intermediation services [IT]</i>".</p> <p>The amounts are net of discounts and agency fees.</p>
<p>77</p>	<p><i>Revenues from the sale of television content to other operators</i></p> <p>Revenues from the sale to other operators (at wholesale level) of television contents broadcast on pay- tv channels/programmes.</p>
<p>78</p>	<p><i>Revenues from the sale of network operator services to other operators</i></p> <p>Revenues from the sale to other operators (at wholesale level) of network operator services on digital and satellite platforms.</p>
<p>79</p>	<p><i>Revenues from public funds (public contributions)</i></p> <p>Amounts paid by the State or other public bodies for the exercise of television activities and accounted for within the revenues relating to the activity itself.</p>
<p>80</p>	<p><i>Revenues from agreements with public entities</i></p> <p>Revenues from agreements or contracts signed with public entities for the supply of television products and/or services.</p>

81	<p><i>Other revenues from pay-TV activities</i></p> <p>Revenues from pay-tv activities not entered under the previous items.</p>
Costs from national and local television activities (free TV and pay-TV)	
82	<p><i>Total costs from free television and pay-tv (national and local)</i></p> <p>Values consistent with those shown in the annual report or, for entities not required to prepare the annual report, in the corresponding item shown in other accounting records.</p> <p>If the company operates in more than one business segment, the specific portion for common/joint cost components shall be entered in this item.</p>
83	<p><i>Costs from the purchase of broadcasting rights</i></p> <p>Costs, portion of the item 82, deriving from the purchase of television programs broadcasting rights.</p>
84	<p><i>Costs from the purchase of broadcasting rights for sporting events</i></p> <p>Charges, portion of the item 83, deriving from the purchase of sports channels and programmes broadcasting rights.</p>
85	<p><i>Costs from the purchase of broadcasting rights for the Serie A and B football leagues</i></p> <p>Charges/fees, portion of the item 84, deriving from the purchase of Serie A and Serie B (Italian Football League) broadcasting rights.</p>
	<p>Sales houses which realize the advertising revenues</p> <p>Indicate the name, the Italian or foreign tax code/VAT number, the contact person (references of the person qualified to entertain relations including telephone number and email) of the sales houses which manage and sale television advertising.</p>
	<p>Information on national and local television channels/programs</p> <p>For each channel/programme that contributes to realize revenue, fill in the appropriate table with: the accessibility of channel/programme to the public (free Tv/pay tv), the geographical distribution (national, pluri-regional, regional, sub-regional) and the broadcasting transmission network.</p> <p>For national broadcasting and local broadcasting, please relate to the definition at article 2, paragraph 1, letters u) and z), of the Testo Unico dei Servizi di Media Audiovisivi e Radiofonici (TUSMAR).</p>

	<p>For digital terrestrial television (dtv) network operators/multiplex. Information on multiplex and on carried channel/programs</p> <p>For each digital terrestrial television (dtv) multiplex please fill in the appropriate table with: the multiplex name; the Ministerial authorization number; the date of the authorization, the name of the channels/programs (please use different lines in case the multiplex carries multiple programs), and the geographical distribution (national, pluri-regional, regional, sub-regional)</p> <p>For network operator please relate to the definition at article 2, paragraph 1, letter d), of the Testo Unico dei Servizi di Media Audiovisivi e Radiofonici (TUSMAR).</p>
	<p>Information on pay-tv subscribers</p> <p>Satellite platform - number of subscribers. Please fill in the table with the number of subscribers as at the 31 December 2020.</p> <p>Digital terrestrial platform - number of subscribers: please fill in the table the number of subscribers as at the 31 December 2020.</p>

National and local radio (including network operators) [CT]

Item	Instructions
86	<p><i>Total revenues CT section (Values consistent with those shown in the annual report or, for parties not required to prepare the annual report, in the corresponding item in other accounting records).</i></p> <p>Automatic sum of the amounts of the following items 87+88+93+94+95</p>
87	<p><i>Radio licence fees</i></p> <p>Revenues from radio licence fees (net from tax rights and related to the radio public services).</p>
88	<p><i>Revenues from advertising (including radiopromotions and sponsorships net of discounts and agency fees) (excluding online advertising)</i></p> <p>Automatic sum of the amounts of the following items 89 and 90. Values equal to the sum of the amount of the items 91 and 92.</p> <p>Total revenues received from the sales of radio advertising spaces, aimed at broadcasting national and local announcements, regardless of the form and duration (spot, radiopromotions, "minispot", ...), including <i>radiopromotions and sponsorships</i>, and excluding online advertising.</p> <p>The amounts are net of discounts and agency fees.</p> <p>For <i>radiopromotions and sponsorships</i> please relate to the definitions at item 59.</p>
89	<p><i>- revenues from advertising sales through sales houses</i></p> <p>Revenues from the sale - through sales houses - of radio advertising spaces aimed at broadcasting national and local announcements, regardless of the form and duration (spots, radiopromotions, "minispot", ...).</p> <p>The amounts are net of discounts and agency fees.</p>
90	<p><i>- revenues from direct sales of advertising</i></p> <p>Revenues from the direct sales of radio advertising spaces aimed at broadcasting national and local announcements, regardless of the form and duration (spots, radiopromotions, "minispot", ...).</p>

<p>91</p>	<p><i>Revenues from national advertising</i></p> <p>Revenues from the sales - through sales houses and direct sales - of radio advertising spaces (on digital and satellite platforms) aimed at broadcasting national announcements, regardless of the form and duration (spots, promotions, "minispot", ...).</p> <p>Revenues from the sale of advertising spaces to public entities (institutional advertising) are entered.</p> <p>Revenues from online advertising (163 and following), are excluded and shall be entered in the section "<i>Internet: Online Publishing, Online Audiovisual Content, Online Advertising, Online Search Engines and Online Intermediation services [IT]</i>".</p> <p>The amounts are net of discounts and agency fees.</p>
<p>92</p>	<p><i>Revenues from local advertising</i></p> <p>Revenues from the sales - through sales houses and direct sales - of radio advertising spaces (on digital and satellite platforms) aimed at broadcasting local announcements, regardless of the form and duration (spots, promotions, "minispot", ...).</p> <p>Revenues from the sale of advertising spaces to public entities (institutional advertising) are entered.</p> <p>Revenues from online advertising (item 163 and following) are excluded and shall be entered in the section "<i>Internet: Online Publishing, Online Audiovisual Content, Online Advertising, Online Search Engines and Online Intermediation services [IT]</i>".</p> <p>The amounts are net of discounts and agency fees.</p>
<p>93</p>	<p><i>Revenues from public funds (public contributions)</i></p> <p>Amounts paid by the State or other public bodies for the exercise of radio activities and accounted for within the revenues relating to the activity itself.</p>
<p>94</p>	<p><i>Revenues from agreements with public entities</i></p> <p>Revenues from agreements or contracts signed with public entities for the supply of radio products and/or services.</p>
<p>95</p>	<p><i>Other revenues from national and local radio activities</i></p> <p>Revenues from radio activities not entered under the previous items.</p>
<p>96</p>	<p><i>Total costs from radio activities - national and local</i></p> <p>Values consistent with those shown in the annual report or, for entities not required to prepare the annual report, in the corresponding item shown in other accounting records.</p> <p>If the company operates in more than one business segment, the specific portion for common/joint cost components shall be entered in this item.</p>

	<p>Sales houses which realize the advertising revenue</p> <p>Fill in the table with the name, the Italian or foreign tax code/VAT number, the contact person (references of the person qualified to entertain relations including telephone number and email) of the sales houses which manage and sale radio advertising.</p>
	<p>Information on national and local radio channels/programs</p> <p>For each channel/programme broadcast to the public and that contributes to realize revenue, please fill in the appropriate table with: the channel/programme name, the geographical distribution (national, pluri-regional, regional, sub-regional), and the broadcasting transmission network</p> <p>For the national and local broadcasting, please relate to the definition at article 2, paragraph 1, letters u) and z), of the Testo Unico dei Servizi di Media Audiovisivi e Radiofonici (TUSMAR).</p>